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सार्वजनिक सूचना सं। PUBLIC NOTICE NO. 03/2026-Customs

दिनांक: DATED: 04.02.2026

Subject: Implementation of Customs notifications and procedural changes pursuant to Union Budget 2026 – reg.

विषय: केंद्रीय बजट 2026 के अनुपालन में जारी सीमा शुल्क अधिसूचनाओं एवं प्रक्रियात्मक परिवर्तनों का कार्यान्वयन - संबंधी।

सभी आयातकों, निर्यातकों, कस्टम्स ब्रोकरों, कस्टोडियनों, व्यापारिक संगठनों एवं अन्य हितधारकों का ध्यान केंद्रीय बजट 2026 के अंतर्गत घोषित सीमा शुल्क कानून, शुल्क दरों, छूटों तथा प्रक्रियाओं में किए गए परिवर्तनों तथा भारत सरकार, वित्त मंत्रालय (राजस्व विभाग), केंद्रीय अप्रत्यक्ष कर एवं सीमा शुल्क बोर्ड (CBIC) द्वारा दिनांक 01.02.2026 से जारी अधिसूचनाओं की ओर आकर्षित किया जाता है।

Attention of all Importers, Exporters, Customs Brokers, Custodians, Trade Bodies and other stakeholders is invited to the changes in Customs law, rates of duty, exemptions and procedures announced in the Union Budget 2026 and the notifications issued by the Government of India, Ministry of Finance (Department of Revenue), Central Board of Indirect Taxes & Customs (CBIC) with effect from 01.02.2026.

2. निम्नलिखित सीमा शुल्क अधिसूचनाएँ जारी की गई हैं, जिन्हें व्यापार जगत की जानकारी एवं कड़ाई से अनुपालन हेतु सूचित किया जाता है:

The following Customs Notifications have been issued and are hereby brought to the notice of the trade for strict compliance:

3. सीमा शुल्क अधिसूचनाएँ

- 01/2026-सीमा शुल्क - विभिन्न छूट अधिसूचनाओं की अवधि वृद्धि/संशोधन।
 02/2026-सीमा शुल्क - मूल सीमा शुल्क दरों एवं टैरिफ प्रविष्टियों में संशोधन।
 03/2026-सीमा शुल्क - निर्दिष्ट वस्तुओं पर सामाजिक कल्याण अधिभार (SWS) एवं कृषि अवसंरचना एवं विकास उपकर (AIDC) में संशोधन।
 04/2026-सीमा शुल्क - बैगेज प्रावधानों से संबंधित संशोधन।
 05/2026-सीमा शुल्क - अप्रचलित/निरर्थक छूट अधिसूचनाओं का निरसन।

3. Customs Notifications

- 01/2026-Customs – Extension/amendment of various exemption notifications.
 02/2026-Customs – Amendments to Basic Customs Duty rates and tariff entries.
 03/2026-Customs – Revision of Social Welfare Surcharge (SWS) and Agricultural Infrastructure Development Cess (AIDC) on specified goods.
 04/2026-Customs – Amendments relating to baggage provisions.
 05/2026-Customs – Rescission of certain obsolete exemption notifications.

4. सीमा शुल्क (गैर-टैरिफ) अधिसूचनाएँ

- 12/2026-सीमा शुल्क (गैर-टैरिफ) – “पात्र विनिर्माता आयातकों” को स्थगित शुल्क भुगतान सुविधा में शामिल करना।
 13/2026-सीमा शुल्क (गैर-टैरिफ) – पात्र इकाइयों हेतु स्थगित शुल्क भुगतान की समय-सीमा का विस्तार।
 14/2026-सीमा शुल्क (गैर-टैरिफ) – बैगेज नियम, 2026 की अधिसूचना।
 15/2026-सीमा शुल्क (गैर-टैरिफ) – सीमा शुल्क बैगेज (घोषणा एवं प्रसंस्करण) विनियम, 2026 की अधिसूचना।

4. Customs (Non-Tariff) Notifications

- 12/2026-Customs (N.T.) – Inclusion of “Eligible Manufacturer Importers” under deferred duty payment facility.
 13/2026-Customs (N.T.) – Extension of deferred duty payment timelines for eligible entities.
 14/2026-Customs (N.T.) – Notification of Baggage Rules, 2026.
 15/2026-Customs (N.T.) – Notification of Customs Baggage (Declaration & Processing) Regulations, 2026

5. सीमा शुल्क परिपत्र:

- 02/2026-सीमा शुल्क परिपत्र – रक्षा प्रयोजनों हेतु आयातित रिमोट पायलट एयरक्राफ्ट (ड्रोन/UAV/UAS) पर सीमा शुल्क छूट संबंधी स्पष्टीकरण।
 03/2026-सीमा शुल्क परिपत्र – आयात शुल्क के स्थगित भुगतान सुविधा का विस्तार तथा “पात्र विनिर्माता आयातकों” को योजना में शामिल करना एवं भुगतान समय-सीमा में वृद्धि।

06/2026-सीमा शुल्क परिपत्र – सीमा शुल्क निकासी में स्वचालन उपाय, जैसे ऑटो रजिस्ट्रेशन, ऑटो आउट ऑफ चार्ज (OOC) तथा ऑटो लेट एक्सपोर्ट ऑर्डर (LEO) की सुविधा।

07/2026-सीमा शुल्क परिपत्र – ICEGATE के माध्यम से ई-शेड्यूलिंग द्वारा कार्गो परीक्षण तथा भौतिक जांच के दौरान बॉडी वॉर्न कैमरा (BWC) का अनिवार्य उपयोग।

5. Customs Circulars:

Circular No. 02/2026-Customs – Clarification regarding customs duty exemption for Remote Pilot Aircraft (drones/UAVs/UAS) imported for defence purposes.

Circular No. 03/2026-Customs – Extension of deferred payment of import duty facility and inclusion of “Eligible Manufacturer Importers” with enhanced payment timelines.

Circular No. 06/2026-Customs – Introduction of automation measures in customs clearance including auto registration, auto Out of Charge (OOC) and auto Let Export Order (LEO).

Circular No. 07/2026-Customs – Mandatory e-scheduling of cargo examination through ICEGATE and use of Body Worn Cameras (BWC) during physical examination.

6. अधिसूचना संख्या 01/2026-सीमा शुल्क से 03/2026-सीमा शुल्क, दिनांक 01 फरवरी, 2026 के संबंध में व्याख्यात्मक ज्ञापन (स्पष्टीकरण ज्ञापन)।

6. Explanatory Memoranda to Notification Nos. 01/2026-Customs to 03/2026-Customs, dated 1st February, 2026:

7. सभी हितधारकों को निम्नलिखित सलाह दी जाती है:

- उपर्युक्त अधिसूचनाओं का सावधानीपूर्वक अध्ययन कर अनुपालन सुनिश्चित करें।
- संशोधित शुल्क दरों एवं प्रक्रियाओं के अनुसार बिल ऑफ एंट्री/शिपिंग बिल दाखिल करें।
- संबंधित अधिसूचनाओं में निर्दिष्ट शर्तों के अधीन ही छूट/स्थगन का लाभ प्राप्त करें।
- सीमा शुल्क स्टेशनों पर अद्यतन बैगेज घोषणा एवं प्रसंस्करण प्रणाली का पालन करें।

7. All stakeholders are advised to:

- Carefully examine the above notifications and ensure compliance.
- File Bills of Entry/Shipping Bills in accordance with revised duty rates and procedures.
- Avail the benefits of exemptions/deferment strictly subject to conditions

specified in the respective notifications.

- Follow the updated baggage declaration and processing system at Customs stations.

8. विस्तृत अधिसूचनाएँ CBIC/राजस्व विभाग की वेबसाइट पर उपलब्ध हैं। किसी भी कठिनाई की स्थिति में संबंधित उप/सहायक आयुक्त, सीमा शुल्क से संपर्क किया जा सकता है।

8. The detailed notifications are available on the CBIC/Department of Revenue website. In case of any difficulty, the concerned Deputy/Assistant Commissioner of Customs may be contacted.

9. व्यापार एवं उद्योग संगठनों से अनुरोध है कि इस सार्वजनिक सूचना का व्यापक प्रचार-प्रसार करें।

9. Trade and industry associations are requested to give wide publicity to this Public Notice.

10. यह आयुक्त महोदय, सीमा शुल्क, सिटी कस्टम्स आयुक्तालय, बेंगलुरु की स्वीकृति से जारी किया जाता है।

10. This is issued with the approval of the Commissioner of Customs, City Customs Commissionerate, Bengaluru.

**Digitally signed by
Rakesh Venkatagiri
Date: 06-02-2026**

10:14:15
Assistant Commissioner of Customs
Bengaluru City Customs

Copy submitted to:

1. The Chief Commissioner of Customs, Bangalore Zone.
2. The Principal Commissioner of Customs, AP & ACC, Bangalore.
3. Additional Commissioner of Customs, ICD, Whitefield, Bangalore
4. The Deputy Commissioner of Customs (Systems), for uploading on the Bangalore Customs Website.
5. CHA Association.
6. Notice Board of ICD, AP & ACC, HQ, CR Building for information.

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II, SECTION 3,
SUB-SECTION (i)]

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(Department of Revenue)

Notification No. 01/2026-Customs

New Delhi, the 1st February, 2026

G.S.R...(E).- In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962) read with Section 110 of Finance Act, 2018 (13 of 2018), the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby amends the following notifications of the Government of India in the Ministry of Finance (Department of Revenue), specified in column (2) of the Table below, shall be amended in the manner specified in the corresponding entries in column (3) of the said Table, namely:-

Table

S. No.	Notification No. and date	Amendments
(1)	(2)	(3)
1.	Notification No. 248-Cus, dated the 2nd August, 1976, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) <i>vide</i> number G.S.R. 617(E), dated the 2 nd August, 1976.	In the said notification, in the second paragraph, for the figures, letters and word "31st March, 2026", the figures, letters and word "31st March, 2028" shall be substituted.
2.	Notification No. 32/1997-Customs dated 1st April 1997 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) <i>vide</i> number G.S.R. 188 (E), dated the 1st April, 1997	In the said notification, in the second paragraph, for the figures, letters and word "31st March, 2026", the figures, letters and word "31st March, 2028" shall be substituted.
3.	Notification No. 24/2001-Customs, dated 1 st March, 2001, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) <i>vide</i> number G.S.R. 123(E), dated the 1 st March, 2001	In the said notification, in the second paragraph, for the figures, letters and word "31st March, 2026", the figures, letters and word "31st March, 2028" shall be substituted.
4.	Notification No. 25/2001-Customs, dated 1 st March, 2001 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) <i>vide</i> number G.S.R. 124(E), dated the 1 st March, 2001	In the said notification, in the second paragraph, for the figures, letters and word "31st March, 2026", the figures, letters and word "31st March, 2028" shall be substituted.

5.	Notification No. 25/2002-Customs, dated the 1 st March, 2002, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) <i>vide</i> number G.S.R. 122(E), dated the 1 st March, 2002	In the said notification, in the TABLE, against S. No. 69A, in column (3), after the words “Electrically Operated Vehicles”, the words “or Battery Energy Storage Systems (BESS)” shall be inserted;
6.	Notification No. 36/2024-Customs, dated the 23 rd July, 2024, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) <i>vide</i> number G.S.R. 439(E), dated the 23 rd July, 2024	In the said notification,- (i) in the Table, Sl. Nos. 5, 6, 7, 8, 9, 10, 12, 13, 14, 21, 38, 39, 42, 43, 44, 45, 46, 47, 48, 49, 50, 51, 52, 53, 54, 55 and entries relating thereto shall be omitted; (ii) to the second paragraph, the following proviso shall be inserted, namely:- “Provided that nothing contained in this notification shall have effect after the 30 th day of April, 2026.”.
7.	Notification No. 29/2025-Customs, dated the 9 th May, 2025, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) <i>vide</i> number G.S.R. 302(E), dated the 9 th May, 2025	In the said notification, after the TABLE and before the ANNEXURE, the following paragraph shall be inserted, namely:- "2. Nothing contained in this notification shall have effect after the 31 st March, 2028."

2. This notification shall come into force on the 2nd day of February, 2026.

[F. No. 334/04/2026-TRU]

Dheeraj Sharma
Under Secretary to Government of India

Note:-

1. The principal notification No. 248-Cus, dated the 2nd August, 1976, was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 617(E), dated the 2nd August, 1976, and was last amended *vide* notification No. 38/2024-Customs, dated the 23rd July, 2024, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 441(E), dated the 23rd July, 2024.

2. The principal notification No. 32/1997-Customs, dated the 1st April 1997, was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 188(E), dated the 1st April 1997, and was last amended *vide* notification No. 38/2024-Customs, dated the 23rd July, 2024, published in the Gazette of

India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 441(E), dated the 23rd July, 2024.

3. The principal notification No. 24/2001-Customs, dated the 1st March, 2001, was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 123(E), dated the 1st March, 2001 and was last amended *vide* notification No. 38/2024-Customs, dated the 23rd July, 2024, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 441(E), dated the 23rd July, 2024.

4. The principal notification No. 25/2001-Customs, dated the dated 1st March, 2001, was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 124(E), dated the 1st March, 2001 and was last amended *vide* notification No. 38/2024-Customs, dated the 23rd July, 2024, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 441(E), dated the 23rd July, 2024.

5. The principal notification No. 25/2002-Customs, dated the 1st March, 2002, was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 122(E), dated the 1st March, 2002 and was last amended *vide* notification No. 11/2025-Customs, dated the 1st February, 2025, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 104(E), dated the 1st February, 2025.

6. The principal notification No. 36/2024-Customs, dated the 23rd July, 2024, was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 439(E), dated the 23rd July, 2024.

7. The principal notification No. 29/2025-Customs, dated the 9th May, 2025, was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 302(E), dated the 9th May, 2025 and was last amended *vide* notification No. 38/2025-Customs, dated the 17th September, 2025, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 645(E), dated the 17th September, 2025.

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II, SECTION 3, SUB-SECTION (i)]

GOVERNMENT OF INDIA

MINISTRY OF FINANCE

(Department of Revenue)

Notification No. 02/2026-Customs

New Delhi, the 1st February, 2026

G.S.R...(E).- In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962) and sub-section (12) of section 3 of the Customs Tariff Act, 1975 (51 of 1975), the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby makes the following further amendments in the notification of the Government of India, Ministry of Finance (Department of Revenue), No. 45/2025-Customs, dated the 24th October, 2025, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 781(E), dated the 24th October, 2025, namely: —

In the said notification, -

I. in TABLE I, -

- (1) S. No. 1 and the entries relating thereto shall be omitted;
- (2) S. No. 4 and the entries relating thereto shall be omitted with effect from the 1st day of May, 2026;
- (3) against S. No. 5, in column (3), the following proviso shall be inserted at the end, namely:-
“Provided that nothing contained in this S.No. shall have effect after the 31st March, 2028”;
- (4) S. No. 7 and the entries relating thereto shall be omitted with effect from the 1st day of May, 2026;
- (5) S. No. 10 and the entries relating thereto shall be omitted with effect from the 1st day of May, 2026;
- (6) against S. No. 12, in column (6), for the entries, the entries “3 and 88” shall be substituted;
- (7) S. No. 13 and the entries relating thereto shall be omitted with effect from the 1st day of May, 2026;
- (8) against S. No. 14, in column (3), in the proviso, for the figures, letters and word “31st March, 2026”, the figures, letters and word “31st March, 2028” shall be substituted;
- (9) S. No. 24 and the entries relating thereto shall be omitted with effect from the 1st day of May, 2026;
- (10) S. No. 25 and the entries relating thereto shall be omitted with effect from the 1st day of May, 2026;
- (11) S. No. 26 and the entries relating thereto shall be omitted with effect from the 1st day of May, 2026;
- (12) S. No. 27 and the entries relating thereto shall be omitted with effect from the 1st day of May, 2026;
- (13) S. No. 30 and the entries relating thereto shall be omitted with effect from the 1st day of May, 2026;
- (14) S. No. 31 and the entries relating thereto shall be omitted with effect from the 1st day of May, 2026;
- (15) S. No. 32 and the entries relating thereto shall be omitted with effect from the 1st day of May, 2026;

- (16) S. No. 33 and the entries relating thereto shall be omitted with effect from the 1st day of May, 2026;
- (17) S. No. 34 and the entries relating thereto shall be omitted with effect from the 1st day of May, 2026;
- (18) S. No. 40 and the entries relating thereto shall be omitted with effect from the 1st day of May, 2026;
- (19) against S. No. 58, in column (3), in the proviso, for the figures, letters and word “31st March, 2026”, the figures, letters and word “31st March, 2028” shall be substituted;
- (20) against S. No. 61, in column (3), in the proviso, for the figures, letters and word “31st March, 2026”, the figures, letters and word “31st March, 2028” shall be substituted;
- (21) S. No. 62 and the entries relating thereto shall be omitted with effect from the 1st day of May, 2026;
- (22) S. No. 63 and the entries relating thereto shall be omitted with effect from the 1st day of May, 2026;
- (23) S. No. 64 and the entries relating thereto shall be omitted with effect from the 1st day of May, 2026;
- (24) S. No. 65 and the entries relating thereto shall be omitted with effect from the 1st day of May, 2026;
- (25) S. No. 67 and the entries relating thereto shall be omitted with effect from the 1st day of May, 2026;
- (26) S. No. 68 and the entries relating thereto shall be omitted with effect from the 1st day of May, 2026;
- (27) against S. No. 69, in column (3), in the proviso, for the figures, letters and word “31st March, 2026”, the figures, letters and word “31st March, 2028” shall be substituted;
- (28) S. No. 76 and the entries relating thereto shall be omitted with effect from the 1st day of May, 2026;
- (29) S. No. 83 and the entries relating thereto shall be omitted with effect from the 1st day of May, 2026;
- (30) against S. No. 84, in column (3), in the proviso, for the figures, letters and word “31st March, 2026”, the figures, letters and word “31st March, 2028” shall be substituted;
- (31) after S. No. 84 and the entries relating thereto, the following S. No. and entries shall be inserted, namely:-

(1)	(2)	(3)	(4)	(5)	(6)
“84A.	2612 20 00	Monazite	Nil	-	-”;

- (32) against S. No. 85, in column (3), in the proviso, for the figures, letters and word “31st March, 2026”, the figures, letters and word “31st March, 2028” shall be substituted;
- (33) S. No. 86 and the entries relating thereto shall be omitted with effect from the 1st day of May, 2026;
- (34) S. No. 87 and the entries relating thereto shall be omitted with effect from the 1st day of May, 2026;
- (35) S. No. 93 and the entries relating thereto shall be omitted with effect from the 1st day of April, 2026;
- (36) S. No. 95 and the entries relating thereto shall be omitted with effect from the 1st day of April, 2026;
- (37) against S. No. 98, in column (3), in the proviso, for the figures, letters and word “31st March, 2026”, the figures, letters and word “31st March, 2028” shall be substituted;

- (38) against S. No. 99, in column (3), in the proviso, for the figures, letters and word “31st March, 2026”, the figures, letters and word “31st March, 2028” shall be substituted;
- (39) S. No. 107 and the entries relating thereto shall be omitted with effect from the 1st day of April, 2026;
- (40) S. No. 109 and the entries relating thereto shall be omitted with effect from the 1st day of May, 2026;
- (41) S. No. 110 and the entries relating thereto shall be omitted with effect from the 1st day of May, 2026;
- (42) after S. No. 110 and the entries relating thereto, the following S. Nos. and entries shall be inserted, namely:-

(1)	(2)	(3)	(4)	(5)	(6)
“110A.	2841 90 00	Sodium antimonate for use in manufacture of solar glass Provided that nothing contained in this S. No. shall have effect after the 31 st March, 2028.	Nil	-	3
110B.	2841 90 00	Salts of oxometallic or peroxometallic acids of Beryllium and Rhenium	Nil	-	-”;

- (43) against S. No. 111, in column (3), in the proviso, for the figures, letters and word “31st March, 2026”, the figures, letters and word “31st March, 2028” shall be substituted;
- (44) after S. No. 111 and the entries relating thereto, the following S. No. and entries shall be inserted, namely:-

(1)	(2)	(3)	(4)	(5)	(6)
“111A.	2846	Compounds, inorganic or organic of rare earth metals	Nil	-	-”;

- (45) against S. No. 112, in column (3), in the proviso, for the figures, letters and word “31st March, 2026”, the figures, letters and word “31st March, 2028” shall be substituted;
- (46) S. No. 113 and the entries relating thereto shall be omitted;
- (47) against S. No. 114, in column (3), in the proviso, for the figures, letters and word “31st March, 2026”, the figures, letters and word “31st March, 2028” shall be substituted;
- (48) S. No. 115 and the entries relating thereto shall be omitted with effect from the 1st day of May, 2026;
- (49) S. No. 116 and the entries relating thereto shall be omitted with effect from the 1st day of May, 2026;
- (50) S. No. 117 and the entries relating thereto shall be omitted with effect from the 1st day of April, 2026;
- (51) S. No. 118 and the entries relating thereto shall be omitted with effect from the 1st day of May, 2026;
- (52) against S. No. 119, in column (3), in the proviso, for the figures, letters and word “31st March, 2026”, the figures, letters and word “31st March, 2028” shall be substituted;
- (53) S. No. 123 and the entries relating thereto shall be omitted;

- (54) S. No. 126 and the entries relating thereto shall be omitted with effect from the 1st day of May, 2026;
- (55) S. No. 128 and the entries relating thereto shall be omitted;
- (56) S. No. 132 and the entries relating thereto shall be omitted;
- (57) for S. No. 134 and the entries relating thereto, the following S. No. and entries shall be substituted, namely:-

(1)	(2)	(3)	(4)	(5)	(6)
"134.	2915, 2933, 3208, 3506, 3815, 3901, 3920	Goods specified in List 8 appended to TABLE I for use in the manufacture of sheets/ encapsulants of EVA (Ethylene Vinyl Acetate), PoE (Polyolefin Elastomer) or combinations thereof or backsheet, which are used in the manufacture of solar photovoltaic cells or modules Provided that nothing contained in this S. No. shall have effect after the 31 st March, 2028.	Nil	-	3 and 15";

- (58) S. No. 135 and the entries relating thereto shall be omitted with effect from the 1st day of May, 2026;
- (59) S. No. 137 and the entries relating thereto shall be omitted;
- (60) against S. No. 138, in column (3), in the proviso, for the figures, letters and word "31st March, 2026", the figures, letters and word "31st March, 2028" shall be substituted;
- (61) S. No. 139 and the entries relating thereto shall be omitted;
- (62) against S. No. 140,-
- (a) in column (3), in the proviso, for the figures, letters and word "31st March, 2026", the figures, letters and word "31st March, 2028" shall be substituted;
- (b) in column (6), for the entries, the entries "3 and 88" shall be substituted;
- (63) against S. No. 141, in column (3), in the proviso, for the figures, letters and word "31st March, 2026", the figures, letters and word "31st March, 2028" shall be substituted;
- (64) against S. No. 142,-
- (a) in column (3), in the proviso, for the figures, letters and word "31st March, 2026", the figures, letters and word "31st March, 2028" shall be substituted;
- (b) in column (6), for the entries, the entries "3 and 88" shall be substituted;
- (65) for S. No. 143 and the entries relating thereto, the following S.No. and entries shall be substituted, namely:-

(1)	(2)	(3)	(4)	(5)	(6)
"143.	39, 48 or any other Chapter	The goods specified in List 11 appended to TABLE I, when imported by bona fide exporters,	Nil	-	3 and 88";

		for use in the manufacture of leather or synthetic footwear, shoe-uppers, or other leather products, for export: Provided that nothing contained in this S.No. shall have effect after the 31st March, 2028			
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- (66) against S. No. 144, in column (3), in the proviso, for the figures, letters and word “31st March, 2026”, the figures, letters and word “31st March, 2028” shall be substituted;
- (67) S. No. 145 and the entries relating thereto shall be omitted with effect from the 1st day of April, 2026;
- (68) against S. No. 146, in column (3), in the proviso, for the figures, letters and word “31st March, 2026”, the figures, letters and word “31st March, 2028” shall be substituted;
- (69) S. No. 147 and the entries relating thereto shall be omitted with effect from the 1st day of May, 2026;
- (70) against S. No. 148, in column (3), in the proviso, for the figures, letters and word “31st March, 2026”, the figures, letters and word “31st March, 2028” shall be substituted;
- (71) against S. No. 150, in column (3), in the proviso, for the figures, letters and word “31st March, 2026”, the figures, letters and word “31st March, 2028” shall be substituted;
- (72) S. No. 154 and the entries relating thereto shall be omitted with effect from the 1st day of April, 2026;
- (73) against S. No. 155, in column (3), in the proviso, for the figures, letters and word “31st March, 2026”, the figures, letters and word “31st March, 2028” shall be substituted;
- (74) against S. No. 156, in column (3), in the proviso, for the figures, letters and word “31st March, 2026”, the figures, letters and word “31st March, 2028” shall be substituted;
- (75) S. No. 157 and the entries relating thereto shall be omitted;
- (76) S. No. 159 and the entries relating thereto shall be omitted with effect from the 1st day of May, 2026;
- (77) against S. No. 160, in column (3), in the proviso, for the figures, letters and word “31st March, 2026”, the figures, letters and word “31st March, 2028” shall be substituted;
- (78) S. No. 161 and the entries relating thereto shall be omitted with effect from the 1st day of May, 2026;
- (79) against S. No. 162, in column (3), in the proviso, for the figures, letters and word “31st March, 2026”, the figures, letters and word “31st March, 2028” shall be substituted;
- (80) against S. No. 163, in column (3), in the proviso, for the figures, letters and word “31st March, 2026”, the figures, letters and word “31st March, 2028” shall be substituted;
- (81) against S. No. 164, in column (3), in the proviso, for the figures, letters and word “31st March, 2026”, the figures, letters and word “31st March, 2028” shall be substituted;
- (82) S. No. 165 and the entries relating thereto shall be omitted with effect from the 1st day of May, 2026;
- (83) S. No. 169 and the entries relating thereto shall be omitted with effect from the 1st day of May, 2026;
- (84) S. No. 171 and the entries relating thereto shall be omitted with effect from the 1st day of May, 2026;
- (85) S. No. 172 and the entries relating thereto shall be omitted with effect from the 1st day of April, 2026;

- (86) against S. No. 173, in column (3), in the proviso, for the figures, letters and word “31st March, 2026”, the figures, letters and word “31st March, 2028” shall be substituted;
- (87) against S. No. 174, in column (3), in the proviso, for the figures, letters and word “31st March, 2026”, the figures, letters and word “31st March, 2028” shall be substituted;
- (88) against S. No. 175, in column (3), in the proviso, for the figures, letters and word “31st March, 2026”, the figures, letters and word “31st March, 2028” shall be substituted;
- (89) against S. No. 184, in column (3), in the proviso, for the figures, letters and word “31st March, 2026”, the figures, letters and word “31st March, 2028” shall be substituted;
- (90) against S. No. 185, in column (3), in the proviso, for the figures, letters and word “31st March, 2026”, the figures, letters and word “31st March, 2028” shall be substituted;
- (91) against S. No. 192, in column (3), the following proviso shall be inserted at the end, namely: -
“Provided that nothing contained in this S.No. shall have effect after the 31st March, 2027”;
- (92) against S. No. 193, in column (3), the following proviso shall be inserted at the end, namely: -
“Provided that nothing contained in this S.No. shall have effect after the 31st March, 2027”;
- (93) against S. No. 194, in column (3), the following proviso shall be inserted at the end, namely: -
“Provided that nothing contained in this S.No. shall have effect after the 31st March, 2027”;
- (94) against S. No. 195, in column (3), the following proviso shall be inserted at the end, namely: -
“Provided that nothing contained in this S.No. shall have effect after the 31st March, 2027”;
- (95) S. No. 201 and the entries relating thereto shall be omitted with effect from the 1st day of April, 2026;
- (96) S. No. 204 and the entries relating thereto shall be omitted with effect from the 1st day of May, 2026;
- (97) against S. No. 205, in column (3), in the proviso, for the figures, letters and word “31st March, 2026”, the figures, letters and word “31st March, 2028” shall be substituted;
- (98) against S. No. 208, in column (3), in the proviso, for the figures, letters and word “31st March, 2026”, the figures, letters and word “31st March, 2028” shall be substituted;
- (99) against S. No. 209, in column (3), in the proviso, for the figures, letters and word “31st March, 2026”, the figures, letters and word “31st March, 2028” shall be substituted;
- (100) S. No. 213 and the entries relating thereto shall be omitted;
- (101) against S. No. 214, in column (3), against item (i), for the entries “210, 212 and 213”, the entries “210 and 212” shall be substituted;
- (102) S. No. 217 and the entries relating thereto shall be omitted;
- (103) S. No. 218 and the entries relating thereto shall be omitted with effect from the 1st day of April, 2026;
- (104) S. No. 219 and the entries relating thereto shall be omitted with effect from the 1st day of April, 2026;
- (105) S. No. 220 and the entries relating thereto shall be omitted;
- (106) S. No. 221 and the entries relating thereto shall be omitted with effect from the 1st day of May, 2026;
- (107) for S. No. 222 and the entries relating thereto, the following S. No. and entries shall be substituted, namely:-

(1)	(2)	(3)	(4)	(5)	(6)
“222.	7407, 7408	Copper wire of refined copper of which the maximum cross-sectional dimension exceeds 6mm or copper	Nil	-	3”;

		rods of refined copper, for the manufacture of photovoltaic ribbon or tinned copper interconnect or cell interconnect or string interconnect or the photovoltaic connect or photovoltaic ribbon or solar ribbon for manufacture of solar photovoltaic cell or modules: Provided that nothing contained in this S.No. shall have effect after the 31 st March, 2028			
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- (108) S. No. 223 and the entries relating thereto shall be omitted with effect from the 1st day of May, 2026;
- (109) S. No. 224 and the entries relating thereto shall be omitted with effect from the 1st day of May, 2026;
- (110) S. No. 225 and the entries relating thereto shall be omitted with effect from the 1st day of May, 2026;
- (111) S. No. 226 and the entries relating thereto shall be omitted with effect from the 1st day of May, 2026;
- (112) after S. No. 226 and the entries relating thereto, the following S. No. and entries shall be inserted, namely:-

(1)	(2)	(3)	(4)	(5)	(6)
"226A.	8112 92 00	Unwrought; waste and scrap; powders of : — (i) Gallium (ii) Germanium (iii) Indium (iv) Niobium (v) Vanadium	Nil	-	-";

- (113) against S. No. 227, in column (3), in the proviso, for the figures, letters and word "31st March, 2026", the figures, letters and word "31st March, 2028" shall be substituted;
- (114) after S. No. 227 and the entries relating thereto, the following S. Nos. and entries shall be inserted, namely:-

(1)	(2)	(3)	(4)	(5)	(6)
"227A.	8401 30 00	All goods, for generation of nuclear power	Nil	-	-
227B.	8401 40 00	The following goods for the generation of nuclear power, namely:- (i) Control and Protection Absorber Rods; (ii) Burnable Absorber Rods	Nil	-	-";

- (115) against S. No. 228, in column (3), in the proviso, for the figures, letters and word “31st March, 2026”, the figures, letters and word “31st March, 2028” shall be substituted;
- (116) against S. No. 229, in column (3), in the proviso, for the figures, letters and word “31st March, 2026”, the figures, letters and word “31st March, 2028” shall be substituted;
- (117) for S. No. 230 and the entries relating thereto, the following entries shall be substituted, namely:-

(1)	(2)	(3)	(4)	(5)	(6)
“230.	84 or any other Chapter	The following goods, namely: - (1) Parts and sub-parts for the manufacture or the maintenance of wind operated electricity generator components, namely:- (a) Special bearings, (b) Gear box, (c) Yaw Components, (d) Wind turbine Controllers	5%	-	29
		(2) Parts for the manufacture or the maintenance of blades for rotor of wind operated electricity generators	5%	-	29
		(3) Balsa Wood, Carbon Fibre for the wind operated electricity generator blades	5%	-	29
		(4) Forged steel rings, falling under tariff item 7326 90 99, for manufacture of special bearings for use in wind operated electricity generators: Provided that nothing contained in this S.No. shall have effect after the 31 st March, 2028	5%	-	3 and 25”;

- (118) S. No. 231 and the entries relating thereto shall be omitted with effect from the 1st day of April, 2026;
- (119) against S. No. 232, in column (3), in the proviso, for the figures, letters and word “31st March, 2026”, the figures, letters and word “31st March, 2028” shall be substituted;
- (120) against S. No. 233, in column (3), in the proviso, for the figures, letters and word “31st March, 2026”, the figures, letters and word “31st March, 2028” shall be substituted;
- (121) against S. No. 234, in column (3), in the proviso, for the figures, letters and word “31st March, 2026”, the figures, letters and word “31st March, 2028” shall be substituted;
- (122) against S. No. 235, in column (3), in the proviso, for the figures, letters and word “31st March, 2026”, the figures, letters and word “31st March, 2028” shall be substituted;
- (123) S. No. 236 and the entries relating thereto shall be omitted with effect from the 1st day of April, 2026;
- (124) against S. No. 237, in column (3), in the proviso, for the figures, letters and word “31st March, 2026”, the figures, letters and word “31st March, 2028” shall be substituted;
- (125) against S. No. 238, in column (3), in the proviso, for the figures, letters and word “31st March, 2026”, the figures, letters and word “31st March, 2028” shall be substituted;

- (126) against S. No. 239, in column (3), in the proviso, for the figures, letters and word “31st March, 2026”, the figures, letters and word “31st March, 2028” shall be substituted;
- (127) S. No. 243 and the entries relating thereto shall be omitted with effect from the 1st day of April, 2026;
- (128) against S. No. 246, in column (3), in the proviso, for the figures, letters and word “31st March, 2026”, the figures, letters and word “31st March, 2028” shall be substituted;
- (129) against S. No. 247, in column (3), in the proviso, for the figures, letters and word “31st March, 2026”, the figures, letters and word “31st March, 2028” shall be substituted;
- (130) S. No. 255 and the entries relating thereto shall be omitted with effect from the 1st day of May, 2026;
- (131) against S. No. 256, in column (3), in the proviso, for the figures, letters and word “31st March, 2026”, the figures, letters and word “31st March, 2028” shall be substituted;
- (132) S. No. 257 and the entries relating thereto shall be omitted with effect from the 1st day of May, 2026;
- (133) S. No. 258 and the entries relating thereto shall be omitted;
- (134) S. No. 259 and the entries relating thereto shall be omitted with effect from the 1st day of May, 2026;
- (135) against S. No. 267, in column (3), in the proviso, for the figures, letters and word “31st March, 2026”, the figures, letters and word “31st March, 2028” shall be substituted;
- (136) against S. No. 268, in column (3), in the proviso, for the figures, letters and word “31st March, 2026”, the figures, letters and word “31st March, 2028” shall be substituted;
- (137) against S. No. 269, in column (3), in the proviso, for the figures, letters and word “31st March, 2026”, the figures, letters and word “31st March, 2028” shall be substituted;
- (138) against S. No. 270, in column (3), in the proviso, for the figures, letters and word “31st March, 2026”, the figures, letters and word “31st March, 2028” shall be substituted;
- (139) S. No. 271 and the entries relating thereto shall be omitted with effect from the 1st day of April, 2026;
- (140) against S. No. 272, in column (3), in the proviso, for the figures, letters and word “31st March, 2026”, the figures, letters and word “31st March, 2028” shall be substituted;
- (141) against S. No. 273, in column (3), in the proviso, for the figures, letters and word “31st March, 2026”, the figures, letters and word “31st March, 2028” shall be substituted;
- (142) against S. No. 274, in column (3), in the proviso, for the figures, letters and word “31st March, 2026”, the figures, letters and word “31st March, 2028” shall be substituted;
- (143) S. No. 275 and the entries relating thereto shall be omitted with effect from the 1st day of April, 2026;
- (144) S. No. 276 and the entries relating thereto shall be omitted with effect from the 1st day of April, 2026;
- (145) against S. No. 277, in column (3), in the proviso, for the figures, letters and word “31st March, 2026”, the figures, letters and word “31st March, 2028” shall be substituted;
- (146) after S. No. 278 and the entries relating thereto, the following S. No. and entries shall be inserted, namely:-

(1)	(2)	(3)	(4)	(5)	(6)
“278A.	8501 10 20, 8504 31 00, 8516 80 00,	The following goods for use in the manufacture of Microwave Ovens falling under tariff item 8516 50 00,	Nil	-	3”;

	8516 90 00	namely: - (i) AC Synchronous Motor or AC Fan Motor (8501 10 20) (ii) Transformer (8504 31 00) (iii) Electric Heating Resistors (8516 80 00) (iv) Other Parts (8516 90 00) Provided that nothing contained in this Sl. No. shall have effect after 31 st March, 2028			
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- (147) against S. No. 280, in column (3), in the proviso, for the figures, letters and word “31st March, 2026”, the figures, letters and word “31st March, 2028” shall be substituted;
- (148) S. No. 284 and the entries relating thereto shall be omitted with effect from the 1st day of May, 2026;
- (149) S. No. 285 and the entries relating thereto shall be omitted;
- (150) S. No. 287 and the entries relating thereto shall be omitted;
- (151) S. No. 291 and the entries relating thereto shall be omitted with effect from the 1st day of April, 2026;
- (152) against S. No. 292, in column (3), for the proviso, the following provisos shall be substituted, namely:-
“Provided that item (i) shall cease to have effect after 31st March, 2026:
Provided further that item (ii) shall cease to have effect after 31st March, 2028.”;
- (153) against S. No. 293, in column (3), in the proviso, for the figures, letters and word “31st March, 2026”, the figures, letters and word “31st March, 2028” shall be substituted;
- (154) against S. No. 294, in column (3), in the proviso, for the figures, letters and word “31st March, 2026”, the figures, letters and word “31st March, 2028” shall be substituted;
- (155) against S. No. 295, in column (3), in the proviso, for the figures, letters and word “31st March, 2026”, the figures, letters and word “31st March, 2028” shall be substituted;
- (156) against S. No. 296, in column (3), in the proviso, for the figures, letters and word “31st March, 2026”, the figures, letters and word “31st March, 2028” shall be substituted;
- (157) against S. No. 297, in column (3), in the proviso, for the figures, letters and word “31st March, 2026”, the figures, letters and word “31st March, 2028” shall be substituted;
- (158) against S. No. 302, in column (3), in the proviso, for the figures, letters and word “31st March, 2026”, the figures, letters and word “31st March, 2028” shall be substituted;
- (159) against S. No. 303, in column (3), the proviso shall be omitted;
- (160) S.No. 303 and the entries relating thereto shall be omitted with effect from the 1st day of May, 2026;
- (161) against S. No. 306, in column (3), in the proviso, for the figures, letters and word “31st March, 2026”, the figures, letters and word “31st March, 2028” shall be substituted;
- (162) S. No. 309 and the entries relating thereto shall be omitted with effect from the 1st day of April, 2026;
- (163) S. No. 310 and the entries relating thereto shall be omitted;
- (164) S. No. 312 and the entries relating thereto shall be omitted with effect from the 1st day of May, 2026;
- (165) against S. No. 314, in column (3), in the proviso, for the figures, letters and word “31st March, 2026”, the figures, letters and word “31st March, 2028” shall be substituted;

- (166) against S. No. 319, in column (3), in the proviso, for the figures, letters and word “31st March, 2026”, the figures, letters and word “31st March, 2028” shall be substituted;
- (167) against S. No. 320, in column (3), in the proviso, for the figures, letters and word “31st March, 2026”, the figures, letters and word “31st March, 2028” shall be substituted;
- (168) against S. No. 321, in column (3), in the proviso, for the figures, letters and word “31st March, 2026”, the figures, letters and word “31st March, 2028” shall be substituted;
- (169) against S. No. 333, in column (3), in the proviso, for the figures, letters and word “31st March, 2026”, the figures, letters and word “31st March, 2028” shall be substituted;
- (170) against S. No. 334, in column (3), in the proviso, for the figures, letters and word “31st March, 2026”, the figures, letters and word “31st March, 2028” shall be substituted;
- (171) after S.No. 334 and the entries relating thereto, the following S.No. and entries shall be inserted, namely:-

(1)	(2)	(3)	(4)	(5)	(6)
“334A.	Any Chapter	Raw materials for manufacture of parts of aircraft for maintenance, repair, or overhauling of (i) aircraft falling under heading 8802; or (ii) components or parts, including engines, of aircrafts of heading 8802; Provided that these goods are imported by Public Sector Units under the Ministry of Defence: Provided further that nothing contained in this S.No. shall have effect after the 31 st March, 2028.	Nil	-	3 and 89”;

- (172) against S. No. 335, in column (3), in the proviso, for the figures, letters and word “31st March, 2026”, the figures, letters and word “31st March, 2028” shall be substituted;
- (173) after S.No. 335 and the entries relating thereto, the following S.No. and entries shall be inserted, namely:-

(1)	(2)	(3)	(4)	(5)	(6)
“335A.	Any Chapter	Components or parts including engines, of aircraft of heading 8802- (i) for manufacture of aircraft falling under heading 8802; (ii) for manufacture of parts of aircraft at (i); Provided that nothing contained in this S.No. shall apply to goods covered under S.No. 335 of TABLE I of this notification: Provided further that nothing contained in this S.No. shall have effect after the 31 st March, 2028.	Nil	-	3”;

- (199) S. No. 397 and the entries relating thereto shall be omitted with effect from the 1st day of April, 2026;
- (200) against S. No. 415, in column (3), in the proviso, for the figures, letters and word “31st March, 2026”, the figures, letters and word “31st March, 2028” shall be substituted;
- (201) against S. No. 440, in column (3), in the proviso, for the figures, letters and word “31st March, 2026”, the figures, letters and word “31st March, 2028” shall be substituted;

II. in the ANNEXURE to TABLE I,-

- (a) against Condition No. 5, in corresponding column Condition, in (ii), for the entry “1%”, the entry “3%” shall be substituted;
- (b) after Condition No. 87, the following Conditions shall be inserted, namely:-

Condition No.	Condition
“88.	If the items manufactured using the imported goods are exported by the importer within twelve months of the date of the import of the said imported goods.
89.	If an officer not below the rank of Joint Secretary to the Government of India in the Ministry of Defence - (i) certifies the quantity, description and technical specifications of the imported goods; (ii) certifies that the said goods are intended for manufacture of parts of aircraft for maintenance, repair, or overhauling of the following goods for the defence forces, namely:- (a) aircraft falling under heading 8802; or (b) components or parts, including engines, of aircrafts of heading 8802; and (iii) recommends the grant of exemption to the imported goods.”;

III. in the LISTS appended to TABLE I,-

- (a) in List 3, after item number 112 and the entries relating thereto, the following item numbers and the entries shall be inserted, namely:-

- “113. Ribociclib
 114. Abemaciclib
 115. Talycabtagene autoleucel
 116. Tremelimumab
 117. Venetoclax
 118. Ceritinib
 119. Brigatinib
 120. Darolutamide
 121. Toripalimab
 122. Serplulimab
 123. Tislelizumab
 124. Inotuzumab ozogamicin
 125. Ponatinib
 126. Ibrutinib
 127. Dabrafenib
 128. Trametinib
 129. Ipilimumab.”;

- (b) in List 22, after item number 51 and entries relating thereto, the following item numbers and the entries shall be inserted, namely:-

- “52. Congenital Hyperinsulinemic Hypoglycemia (CHI)
 53. Familial Homozygous Hypercholesterolemia
 54. Alpha Mannosidosis
 55. Primary Hyperoxaluria
 56. Cystinosis
 57. Hereditary Angioedema
 58. Primary Immune Deficiency Disorders.”;

IV. in the TABLE II,-

- (a) against S. No. 1, in column (3), in the proviso, for the figures, letters and word “31st March, 2026”, the figures, letters and word “31st March, 2028” shall be substituted;
- (b) against S. No. 2, in column (3), in the proviso, for the figures, letters and word “31st March, 2026”, the figures, letters and word “31st March, 2028” shall be substituted;
- (c) for S. No. 66 and the entries relating thereto, the following S. No. and entries shall be substituted, namely: -

(1)	(2)	(3)	(4)	(5)	(6)
“66.	9801	Goods required for setting up of any Nuclear Power Project specified in List 2 appended to TABLE II, as certified by an officer not below the rank of a Joint Secretary to the Government of India in the Department of Atomic Energy: Provided that nothing contained in this S.No. shall have effect after 30 th September, 2035	Nil	-	20 and 34”;

V. In the ANNEXURE TO TABLE II, after Condition No. 33, the following condition shall be inserted, namely:-

Condition No.	Condition
“34.	If the goods have been imported against contracts, registered on or before 30 th September, 2035, with the concerned Customs House in compliance with the Project Import Regulations, 1986.”;

VI. in the Lists appended to TABLE II,-

- (a) in List 2, after Sl. No. 13 and the entries relating thereto, the following Sl. No. and the entries relating thereto shall be inserted, namely:-

“14.	Any other Nuclear Power Project sponsored by the Department of Atomic Energy in compliance with the Project Import Regulations, 1986.”;
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- VII. In Table IV, Sl. No. 1 and the entries relating thereto shall be omitted with effect from the 1st day of April, 2026;
2. Save as otherwise provided, this notification shall come into force on the 2nd day of February, 2026.

[F. No. 334/04/2026-TRU]

Dheeraj Sharma

Under Secretary to Government of India

Note: - The principal notification No. 45/2025-Customs, dated the 24th October, 2025, was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-Section (i) *vide* number G.S.R. 781(E), dated the 24th October, 2025 and was last amended *vide* notification No. 48/2025-Customs, dated the 14th November, 2025, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-Section (i), *vide* number G.S.R.847 (E), dated the 14th November, 2025.

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II, SECTION 3, SUB-SECTION (i)]

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(Department of Revenue)

Notification No. 03/2026-Customs

New Delhi, the 1st February, 2026

G.S.R.....(E). - In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962) read with sections 110 of the Finance Act, 2018 (13 of 2018) and 124 of the Finance Act, 2021 (13 of 2021), the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby amends the following notifications of the Government of India in the Ministry of Finance (Department of Revenue), specified in column (2) of the TABLE below, to the extent specified in the corresponding entries in column (3) of the said TABLE, namely:-

TABLE

S. No.	Notification No. and Date	Amendments								
(1)	(2)	(3)								
1.	11/2018-Customs, dated the 2 nd February, 2018, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), <i>vide</i> number G.S.R. 114(E), dated the 2 nd February, 2018	<p>In the said notification, in the TABLE,-</p> <p>(i) against Sl. No. 1, in column (2),</p> <p>(a) after the figures “2009 19 00,” the figures “2106 90 51,” shall be inserted with effect from the 1st May, 2026;</p> <p>(b) after the figures “2208,” the figures “2504, 2506,” shall be inserted with effect from the 1st May, 2026;</p> <p>(c) after the figures “2516 12 00,” the figures “2811 22 00,” shall be inserted with effect from the 1st May, 2026;</p> <p>(d) after the figures “3406,” the figures “3801,” shall be inserted with effect from the 1st May, 2026;</p> <p>(ii) Sl. No. 7 and the entries relating thereto shall be omitted with effect from the 1st May, 2026;</p> <p>(iii) Sl. No. 8H and the entries relating thereto shall be omitted with effect from the 1st April, 2026;</p> <p>(iv) for Sl. No. 54A and the entries relating thereto, the following Sl. No. and entries shall be substituted with effect from the 1st April, 2026, namely:-</p> <table border="1"> <tr> <td>(1)</td> <td>(2)</td> </tr> <tr> <td>“54A.</td> <td>Spent catalyst or ash containing precious metals, falling under heading 7112.”;</td> </tr> </table> <p>(v) for Sl. No. 59 and the entries relating thereto, the following Sl. No. and entries shall be substituted, namely:-</p> <table border="1"> <tr> <td>(1)</td> <td>(2)</td> </tr> <tr> <td>“59.</td> <td>All goods falling under heading 9503.”;</td> </tr> </table>	(1)	(2)	“54A.	Spent catalyst or ash containing precious metals, falling under heading 7112.”;	(1)	(2)	“59.	All goods falling under heading 9503.”;
(1)	(2)									
“54A.	Spent catalyst or ash containing precious metals, falling under heading 7112.”;									
(1)	(2)									
“59.	All goods falling under heading 9503.”;									

2.	11/2021-Customs, dated the 1 st February, 2021, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), <i>vide</i> number G.S.R. 69(E), dated the 1 st February, 2021	<p>In the said notification, in the TABLE,-</p> <p>(i) for Sl. No. 13A and the entries relating thereto, the following Sl. No. and entries shall be substituted, namely:-</p> <table border="1" data-bbox="662 306 1414 516"> <thead> <tr> <th data-bbox="662 306 769 352">(1)</th> <th data-bbox="769 306 873 352">(2)</th> <th data-bbox="873 306 1300 352">(3)</th> <th data-bbox="1300 306 1414 352">(4)</th> </tr> </thead> <tbody> <tr> <td data-bbox="662 352 769 516">“13A.</td> <td data-bbox="769 352 873 516">4011 30 00</td> <td data-bbox="873 352 1300 516">All goods other than goods covered under S. Nos. 155 and 156 of TABLE I of notification No. 45/2025-Customs, dated the 24th October, 2025</td> <td data-bbox="1300 352 1414 516">0.5%”;</td> </tr> </tbody> </table> <p>(ii) against Sl. No. 20, in column (3), item (iv) shall be omitted with effect from 1st April, 2026.</p>	(1)	(2)	(3)	(4)	“13A.	4011 30 00	All goods other than goods covered under S. Nos. 155 and 156 of TABLE I of notification No. 45/2025-Customs, dated the 24th October, 2025	0.5%”;
(1)	(2)	(3)	(4)							
“13A.	4011 30 00	All goods other than goods covered under S. Nos. 155 and 156 of TABLE I of notification No. 45/2025-Customs, dated the 24th October, 2025	0.5%”;							

2. Save as otherwise provided, this notification shall come into force on the 2nd day of February, 2026.

[F. No. 334/04/2026-TRU]

Dheeraj Sharma
Under Secretary to Government of India

Note:

1. The principal notification No. 11/2018-Customs, dated the 2nd February, 2018, was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 114(E), dated the 2nd February 2018, and was last amended *vide* notification No. 44/2025-Customs, dated the 24th October, 2025, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 782(E) dated the 24th October, 2025.

2. The principal notification No. 11/2021-Customs, dated the 1st February, 2021, was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 69(E) dated the 1st February, 2021, and was last amended *vide* notification No. 44/2025-Customs, dated the 24th October, 2025, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 782(E) dated the 24th October, 2025.

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II, SECTION 3,
SUB-SECTION (i)]

MINISTRY OF FINANCE

(Department of Revenue)

(CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS)

NOTIFICATION

[No. 04/2026-Customs]

New Delhi, the 1st of February, 2026.

G.S.R.... (E). - In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby makes the following amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 26 /2016-Customs, dated the 31st March, 2016, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 379(E), dated the 31st March, 2016, namely:-

in the said notification, for the words and figures "Baggage Rules, 2016", occurring at both the places, the words and figures "Baggage Rules, 2026" shall be substituted.

2. This notification shall come into force on the 2nd of February, 2026.

[No. 450/174/2024-Cus-IV]

[Anurima Sharma]
Director (Customs).

Note: The principal notification No. 26/2016-Customs, dated the 31st March, 2016 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 379(E), dated the 31st March, 2016.

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II, SECTION 3,
SUB-SECTION (i)]

MINISTRY OF FINANCE

(Department of Revenue)

(CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS)

NOTIFICATION

[No. 05/2026-Customs]

New Delhi, the 1st of February, 2026.

G.S.R.... (E). - In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby rescinds the following notifications of the Government of India in the Ministry of Finance (Department of Revenue), as mentioned in the following Table, except as respects things done or omitted to be done before such rescission, namely:-

Table

Sl. No.	Notifications
(1)	(2)
1.	No. 11/2004-Customs, dated the 8th January, 2004, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) <i>vide</i> number G.S.R. 24 (E), dated the 8 th January, 2004.
2.	No. 27/2016-Customs, dated the 31st March, 2016, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) <i>vide</i> number G.S.R. 380(E), dated the 31 st March, 2016.

2. This notification shall come into force on the 2nd of February, 2026.

[No. 450/174/2024-Cus-IV]

[Anurima Sharma]
Director (Customs)

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II,
SECTION 3, SUB-SECTION (i)]

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)
(CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS)

Notification

[No. 12/2026-Customs (N.T.)]

New Delhi, the 1st February, 2026

G.S.R.... (E).— In exercise of the powers conferred by the proviso to sub-section (1) of section 47 of the Customs Act, 1962 (52 of 1962), the Central Government hereby makes the following further amendments in the notification of the Government of India, in the Ministry of Finance (Department of Revenue), No. 135/2016-Customs (N.T.), dated the 2nd November, 2016, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 1038(E), dated the 2nd November, 2016, namely:—

in the said notification, —

(i) after serial number (ii), the following serial number shall be inserted, namely: —

“(iii) Eligible Manufacturer Importer:

Provided that the class of Eligible Manufacturer Importer shall be permitted to make deferred payment of import duty up to the 31st March, 2028.”;

(ii) in the Explanation, after clause (ii), the following clause shall be inserted, namely:-

“(iii) Eligible Manufacturer Importer means Manufacturer Importer,”

2. This notification shall come into force on the date of its publication in the Official Gazette.

[F. No. 450/04/2026–Cus. IV]

(Anurima Sharma)

Director (Customs)

Note: The principal notification number 135/2016-Customs (N.T.), dated the 2nd November, 2016 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 1038(E), dated the 2nd November, 2016 and was last amended by notification number 78/2020-Customs (N.T.), dated the 19th August, 2020, *vide* number G.S.R. 513(E) dated the 19th August, 2020.

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II,
SECTION 3, SUB-SECTION(i)]

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)
(CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS)

Notification

[No. 13/2026-Customs (N.T.)]

New Delhi, the 1st February, 2026

G.S.R....(E). - In exercise of the powers conferred by the proviso to sub-section (1) of section 47 and section 156 of the Customs Act, 1962 (52 of 1962), the Central Government hereby makes the following rules further to amend the Deferred Payment of Import Duty Rules, 2016, namely: —

1. Short title and commencement: - (1) These rules may be called the Deferred Payment of Import Duty (Amendment) Rules, 2026.

(2) They shall come into force on the 1st day of March, 2026.

2. In the Deferred Payment of Import Duty Rules, 2016, in rule 4, for clauses (a) to (c), the following clauses shall be substituted, namely:—

“(a) for goods corresponding to Bill of Entry returned for payment from 1st day to the last day of any month other than March, the duty shall be paid by the 1st day of the following month;

(b) for goods corresponding to Bill of Entry returned for payment from 1st day to 31st day of March, the duty shall be paid by 31st March.”.

[F. No 450/04/2026- Cus IV]

(Anurima Sharma)
Director (Customs)

Note: The principal rules were published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), dated the 2nd November, 2016 *vide* number G.S.R. 1037 (E), dated the 2nd November, 2016 and was last amended *vide* number G.S.R. 585 (E), dated the 3rd August, 2023.

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II,
SECTION 3, SUB-SECTION (i)]

MINISTRY OF FINANCE

(Department of Revenue)

(CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS)

NOTIFICATION

[No. 14/2026-Customs (N.T.)]

New Delhi, the 1st of February, 2026.

G.S.R.... (E). - In exercise of the powers conferred by section 79 of the Customs Act, 1962 (52 of 1962), and in supersession of the Baggage Rules, 2016, except as respects things done or omitted to be done before such supersession, the Central Government hereby makes the following rules, namely: -

1. Short title and commencement. - (1) These rules may be called the Baggage Rules, 2026.

(2) They shall come into force on the 2nd of February, 2026.

2. Definitions. - (1) In these rules, unless the context otherwise requires, -

(a) "Act" means the Customs Act, 1962 (52 of 1962);

(b) "Annexure" means the Annexures appended to these rules;

(c) "Appendix" means the Appendix appended to these rules;

(d) "foreigner with a valid visa, other than tourist visa" means a foreigner possessing a valid visa, other than a tourist visa and staying in India for more than six months;

(e) "infant" means a child not more than two years of age;

(f) "jewellery" means articles of adornment ordinarily worn by a person, made of gold, silver, platinum or such other precious metals, whether studded or not;

(g) "personal effects" means all articles (new or used) which a passenger may reasonably require for his personal use during the journey, taking into account all the circumstances of the journey, but excluding any goods imported or exported for commercial purposes;

(h) “resident” means a person ordinarily residing in India and holding a valid passport issued under the Passports Act, 1967 (15 of 1967);

(i) “tourist” means a person not ordinarily resident in India and who enters India for a stay of not more than six months in the course of any twelve months period for legitimate non-immigrant purposes.

(2) Words and expressions used and not defined in these rules but defined in the Customs Act, 1962 (52 of 1962) and the Customs Tariff Act, 1975 (51 of 1975) shall have the same meanings respectively as assigned to them in the said Acts.

3. Duty free imports of personal effects- A passenger, including an infant arriving in India, shall be allowed clearance of used personal effects required for satisfying daily necessities of life and travel souvenirs, carried on the person or in his *bona fide* baggage, free of duty, other than those articles mentioned in Annexure-I.

4. Provisions for re-import and temporary import. - (1) Any article of personal effects other than used personal effects required for satisfying daily necessities of life, taken out earlier by the resident or tourist of Indian origin or foreigner with a valid visa, other than tourist visa, or member of his family, from India shall be allowed free of duty, on submission of declaration made at the time of his departure from India electronically or otherwise, subject to the satisfaction of the same by the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be.

(2) Any article of personal effects other than used personal effects required for satisfying daily necessities of life, carried by a tourist, required for his stay in India, may be allowed to be imported temporarily free of duty, on submission of a declaration made electronically or otherwise, and subject to their re-export at the time of leaving India for a foreign destination.

(3) The passengers availing the facility under this rule, may be subject to risk based verification.

5. General free allowance. - A resident or a tourist of Indian origin or foreigner with a valid visa, other than tourist visa, not being an infant, arriving in India other than by land, shall be allowed clearance free of duty articles other than those mentioned in Annexure-I, up to the value of seventy-five thousand rupees, if such articles are carried on the person or in the *bona fide* accompanied baggage of the passenger:

Provided that a tourist of foreign origin, not being an infant, arriving in India other than by land, shall be allowed clearance free of duty articles other than those mentioned in Annexure-I, up to the value of twenty-five thousand rupees, if these are carried on the person or in the *bona fide* accompanied baggage of the passenger:

Provided further that where the passenger arriving in India by land, only used personal effects required for satisfying daily necessities of life, shall be allowed duty free:

Provided also that a passenger of the eighteen years of age or above, other than a crew member, shall be allowed clearance of one new laptop including notepad free of duty in *bona fide* baggage.

Explanation. – For the purposes of this rule, the free allowance of a passenger shall not be allowed to pool with the free allowance of any other passenger.

6. Special allowance for jewellery. – A resident or tourist of Indian origin residing abroad for more than one year, on return to India shall be allowed duty free clearance of jewellery upto a weight of forty grams, if brought by a female passenger or twenty grams if brought by a passenger other than a female passenger in *bona fide* baggage.

7. Transfer of residence. - (1) A resident or tourist of Indian origin, engaged in a profession abroad or transfers his residence to India, on return, shall be allowed clearance free of duty, in addition to what he is allowed under rule 3 or, as the case may be, under rule 5, articles in *bona fide* baggage to the extent mentioned in column (2), subject to the conditions, if any, mentioned in the corresponding entry in column (3) and relaxed to such extent by the authority mentioned in column (4), of Appendix-I.

(2) A foreigner with a valid visa, other than tourist visa, engaged in any profession in India or transferring his residence to India, on arrival, shall be allowed clearance free of duty, in addition to what he is allowed under rule 3 or, as the case may be, under rule 5, articles in *bona fide* baggage to the extent mentioned in column (2), subject to the conditions, if any, mentioned in the corresponding entry in column (3) and relaxed to such extent by the authority mentioned in column (4), of Appendix- II.

(3) The personal and household articles specified in Annexure-II may be brought on transfer of residence upto the value mentioned in Appendix-I and II.

(4) Where there is a shortfall in the prescribed duration of stay in India, the passenger shall, without delay, inform the Principal Commissioner of Customs or the Commissioner of Customs, as the case may be, having jurisdiction over the customs station where the duty free clearance was allowed and shall pay the applicable duty, if any, alongwith interest.

8. Currency. - The import and export of currency under these rules shall be governed in accordance with the provisions of the Foreign Exchange Management (Export and Import of Currency) Regulations, 2015, and the notifications issued thereunder.

9. Pets. – The import of pets by a passenger shall be regulated by the rules notified by any Ministry or Department or any authority of the Central Government.

10. Provisions regarding unaccompanied baggage. - (1) These rules shall apply to all unaccompanied baggage unless otherwise excluded under these rules:

Provided that the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be, may allow the unaccompanied baggage if it is in the possession of the passenger abroad and dispatched within one month of his arrival in India or within such period:

Provided further that the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be, may allow unaccompanied baggage to land in India upto two months before the arrival of the passenger or within such period, not exceeding one year, for reasons to be recorded in writing, if he is satisfied that the passenger was prevented from arriving in India within the period of two months due to circumstances beyond his control, such as sudden illness of the passenger or a member of his family, or natural calamities or disturbed conditions or disruption of the transport or travel arrangements in the country or countries concerned or any other reasons, which necessitated a change in the travel schedule of the passenger.

11. Application of these rules to crew members. - (1) These rules shall also apply to the crew members engaged in a foreign going conveyance for importation of their baggage at the time of final pay off on termination of their engagement.

(2) Notwithstanding anything contained in sub-rule (1), a crew member of a vessel or an aircraft other than those referred to in sub-rule (1), shall be allowed to bring articles like chocolates, cheese, cosmetics and other gift articles for their personal or family use which shall not exceed the value of two thousand and five hundred rupees.

ANNEXURE-I

(See rules 3, 5 and 7)

1. Fire arms.
2. Cartridges of fire arms exceeding 50.
3. Cigarettes exceeding 100 sticks or cigars exceeding 25 or tobacco exceeding 125gms.
4. Alcoholic liquor or wines in excess of two litres.
5. Gold or silver in any form other than ornaments.
6. Television.

ANNEXURE-II

(See rule 7)

1. Home Theatre System.
2. Air-Conditioner.
3. Microwave Oven.
4. Washing Machine.
5. Gas Cooking Range.
6. Personal Computer (Desktop Computer).

7. Laptop or Notepad.
8. Domestic Refrigerator.
9. Television.
10. Dish Washer.
11. Deep Freezer.
12. Video camera or the combination of any such Video camera with one or more of the following goods, namely: -
 - (a) television receiver;
 - (b) sound recording or reproducing apparatus;
 - (c) video reproducing apparatus.
13. Vacuum Cleaner.
14. Air Fryer.
15. Dryer machine.
16. Air cooler.
17. Play station or any other gaming console.
18. Water Dispenser.
19. Oil heater.
20. Electric Oven.
21. Musical Instrument (Piano or Guitar, etc.).
22. Tablet (e.g. iPad).
23. Small Bluetooth Speakers.
24. Air Purifier.
25. Dehumidifier.
26. Multifunction Printer.
27. Robotic Vacuum Cleaner.
28. Massage Chair.
29. Projector.
30. Amplifier.

APPENDIX- I

(See rule 7)

(Allowances available to resident and tourist of Indian origin)

Duration of stay abroad	Articles allowed free of duty	Conditions	Relaxation
(1)	(2)	(3)	(4)
From three months upto twelve months.	Personal and household articles, other than those mentioned in Annexure-I but including articles mentioned in Annexure-II not more than one unit each, upto an	-	-

Duration of stay abroad	Articles allowed free of duty	Conditions	Relaxation
(1)	(2)	(3)	(4)
	aggregate value of one lakh fifty thousand rupees.		
Minimum stay of one year during the preceding two years.	Personal and household articles, other than those mentioned in Annexure-I but including articles mentioned in Annexure-II not more than one unit each, upto an aggregate value of three lakh rupees.	The passenger should not have availed this concession in the preceding three years.	-
Minimum stay of two years or more.	Personal and household articles, other than those listed at Annexure-I but including articles mentioned in Annexure-II not more than one unit each, upto an aggregate value of seven lakh fifty thousand rupees.	(i) Minimum stay of two years abroad, immediately preceding the date of his or her arrival on transfer of residence; (ii) Total stay in India on short visit during the two preceding years should not exceed six months; and	(a) For condition (i), shortfall of upto two months in stay abroad can be condoned by Deputy Commissioner of Customs or Assistant Commissioner of Customs, if the early return is on account of:- (i) terminal leave or vacation being availed of by the passenger; or (ii) any other special circumstances for reasons to be recorded in writing. (b) For condition (ii), the Principal Commissioner of Customs or Commissioner of Customs may condone short visits in excess of six months in special circumstances for

Duration of stay abroad	Articles allowed free of duty	Conditions	Relaxation
(1)	(2)	(3)	(4)
		(iii) The passenger has not availed this concession in the preceding three years.	reasons to be recorded in writing. (c) For condition (iii), No relaxation.

APPENDIX- II

(See rule 7)

(Allowances available to foreigner with valid visa other than tourist visa)

Duration of stay	Articles allowed free of duty	Conditions	Relaxation
(1)	(2)	(3)	(4)
From six months up to twelve months in India.	Personal and household articles, other than those mentioned in Annexure-I but including articles mentioned in Annexure-II not more than one unit each, upto an aggregate value of one lakh fifty thousand rupees.	(i) Minimum stay of six months in India;	For condition (i), shortfall of upto three months in stay in India can be condoned by Principal Commissioner of Customs or Commissioner of Customs, if the early departure is on account of: - (i) terminal leave being availed of by the passenger; or (ii) any other special circumstances for reasons to

Duration of stay	Articles allowed free of duty	Conditions	Relaxation
(1)	(2)	(3)	(4)
		(ii) The passenger, should not have availed this concession in the preceding one year.	be recorded in writing. (b)No relaxation for condition (ii)
Minimum stay of one year during the succeeding two years from the date of arrival in India.	Personal and household articles, other than those mentioned in Annexure-I but including articles mentioned in Annexure-II not more than one unit each, upto an aggregate value of three lakh rupees.	(i) Minimum stay of one year during the succeeding two years from the date of arrival in India.; (ii) The passenger, should not have availed this concession in the preceding three year.	For condition (i), shortfall of upto three months in stay in India can be condoned by Principal Commissioner of Customs or Commissioner of Customs if the early departure is on account of:- (i) terminal leave being availed of by the passenger; or (ii) any other special circumstances for reasons to be recorded in writing. (b)No relaxation for condition (ii)
Minimum stay of two years or more in	Personal and household articles, other than those listed at Annexure-I but including articles mentioned in Annexure-II not more than one unit each, upto an	(i) Minimum stay of two years in India, immediately during the succeeding the date of his or her	(a) For condition (i), shortfall of upto two months for stay in India can be condoned by Deputy Commissioner of Customs

Duration of stay	Articles allowed free of duty	Conditions	Relaxation
(1)	(2)	(3)	(4)
		<p>(ii) Total stay in India on short visit during the two preceding years should not exceed six months; and</p> <p>(iii) The passenger has not availed this concession in the preceding three years.</p>	<p>the passenger; or</p> <p>(ii) any other special circumstances for reasons to be recorded in writing.</p> <p>(b) For condition (ii), the Principal Commissioner of Customs or Commissioner of Customs may condone short visits in excess of six months in special circumstances for reasons to be recorded in writing.</p> <p>(c) For condition (iii), No relaxation.</p>

[No. 450/174/2024-Cus-IV]

[Anurima Sharma]

Director (Customs)

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II,
SECTION 3, SUB-SECTION (ii)]

MINISTRY OF FINANCE

(Department of Revenue)

(CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS)

NOTIFICATION

[No.15/ 2026-Customs (N.T.)]

New Delhi, the 1st of February, 2026.

S.O....- In exercise of the powers conferred by section 81 of the Customs Act, 1962 (52 of 1962) and in supersession of the Passenger's Baggage (Levy of Fees) Regulations, 1966, the Baggage (Transit to Customs Stations) Regulations, 1967 and the Customs Baggage Declaration Regulations, 2013, except as respects things done or omitted to be done before such supersession, the Board hereby makes the following regulations, namely: -

1. Short title, application and commencement. – (1) These regulations may be called the Customs Baggage (Declaration and Processing) Regulations, 2026.

(2) These regulations shall apply to baggage including any package comprised therein of the passengers coming to India or going outside India.

(3) They shall come into force on the 2nd of February, 2026.

2. Definitions. – (1) In this regulation, unless the context otherwise requires, —

(a) “Act” means the Customs Act, 1962 (52 of 1962);

(b) “automated system” means the portal accessible through the URL <https://www.icegate.gov.in> or web application or mobile application namely, *Atithi*;

(c) “Customs Baggage Declaration or CBD” means a declaration form appended to these regulations;

(d) “Green Channel” means a walk-through channel for the use of passengers who are not required to report to red channel;

(e) “Red Channel” means a dedicated walk-through channel for use of passengers who makes declaration of goods for payment of duty excluding payment of duty which has already been made or carrying goods subject to import prohibitions specified in CBD-I;

(f) “supporting documents” means the documents in the electronic form or otherwise, relevant to the declaration of the baggage under section 77 of the Act;

(g) “tourist of Indian origin”, includes Non- Resident Indians and Overseas Citizen of India cardholders and these expressions shall have the same meanings as assigned to them under any other laws for the time being in force.

(2) The words and expressions used and not defined in these regulations but defined in the Customs Act, 1962 (52 of 1962) shall have the same meaning as assigned to them in the said Act or the rules made thereunder.

3. Manner of declaration of baggage arriving in India. – (1) All passengers arriving in India who are carrying dutiable or prohibited goods, before entering the Green Channel shall declare electronically their accompanied baggage in CBD-I alongwith the supporting documents, if any, through the automated system:

Provided that the passenger shall declare the currency in Currency Declaration Form appended to these regulations, as required under the provisions of the Foreign Exchange Management Act, 1999 (42 of 1999):

Provided further that the passenger shall declare in advance, the details of a No Objection Certificate (NOC) for pets in accordance with the guidelines issued by the Animal Quarantine and Certification Services, Department of Animal Husbandry and Dairying or import authorization issued by the Directorate General of Foreign Trade.

(2) With respect to unaccompanied baggage containing dutiable personal effects for satisfying daily necessities of life, the passenger shall declare the contents electronically in CBD-II along with the supporting documents, if any.

(3) Notwithstanding anything contained in sub-regulations (1) or (2), the Assistant Commissioner of Customs or Deputy Commissioner of Customs, as the case may be, in cases where declaration has not been made electronically, allow the declaration to be made in any other manner, on arrival.

(4) The declaration may also be made electronically three days before the arrival of the passenger in respect of accompanied baggage or three days before the arrival of the baggage in respect of unaccompanied baggage, as the case may be:

Provided that the declaration made in this sub-regulation shall not be deemed to be declaration under section 77 of the Act but shall be counted from the date of arrival of the passenger or unaccompanied baggage, as the case may be.

(5) The baggage declaration filed electronically or otherwise shall be subjected to verification primarily on the basis of risk-based evaluation.

Explanation. –For the purposes of this regulation, it is hereby clarified that the passengers arriving in India who are carrying dutiable or prohibited goods and have declared electronically their accompanied baggage, may update details regarding the same till the date and time of their arrival.

4. Manner of declaration of temporary import or re-import of baggage. – (1) The passengers who are carrying any article of personal effects other than used personal effects, required for satisfying daily necessities of life, to be taken out from India and are intending to avail duty free clearance at the time of return, shall declare electronically or otherwise such articles in advance before their departure from India.

(2) The passenger shall be issued an export certificate in CBD-III for the declaration made in sub-regulation (1).

(3) The export certificate issued shall be valid until the first arrival of the passenger in India or for a period of six months, whichever is earlier, for re-import of the personal effects other than used personal effects required for satisfying daily necessities of life by the passenger, subject to risk-based verification and compliance.

(4) The tourist who are carrying any article of personal effects other than used personal effects required for satisfying daily necessities of life, required for his stay in India and intending to avail temporarily free of duty imports subject to re-export till the time of first departure of the tourists from India or within six months, whichever is earlier, shall declare electronically or otherwise such articles at the time of arrival.

(5) The tourist may be issued a temporary baggage import certificate in CBD-IV for the declaration made in sub-regulation (4) and shall be produced alongwith the articles before Customs at the time of departure.

5. Examination and clearance of baggage. – (1) The passenger who made the declaration shall present the baggage to the Customs Officer at the Red Channel or customs notified area for clearance, as the case may be, for verification including examination thereof.

(2) Where the proper officer is satisfied that any baggage declared does not contain prohibited goods and on verification of payment of duty, *bona fide* baggage shall be allowed for clearance and in any other case, the action may be initiated in accordance with the provisions of the Act.

6. Transit of unaccompanied baggage to customs stations. – Where the unaccompanied baggage of any passenger imported into any of the customs station are mentioned in the arrival manifest or import manifest or import report, as the case may be, for transshipment, based on the request of the passenger for clearance in any other customs station, other than the customs station at which the

baggage has arrived, such baggage may be permitted to be transported to the customs station at which the passenger desires, by air or by rail or by road, subject to the following conditions, namely:—

(a) where all arrangements are made by the passenger or his agent for the transport of such baggage from the customs station of arrival to the customs station at which he desires to have such baggage cleared, for its booking to that station and for its transport to that customs station;

(b) the baggage shall be sealed at the customs station of arrival in the presence of the passenger or his authorised representative;

(c) the authorised carrier of the goods shall be allowed transportation of the goods upon execution of bond and security to the satisfaction of the Principal Commissioner of Customs or Commissioner of Customs, as the case may be, at the customs station of arrival.

7. Custody and disposal of baggage. – (1) Where baggage contains prohibited or dutiable goods, the proper officer may, either at the request of the passenger or otherwise, detain such goods for the purpose of being returned to the passenger on his leaving India or otherwise in CBD-V.

(2) The baggage so detained or unclaimed shall remain in the custody of the customs or any other person as approved by the Principal Commissioner of Customs or Commissioner of Customs, as the case may be:

Provided that the charges for the baggage including any package comprised therein, detained or seized from passengers or taken over as unclaimed and subsequently released or returned, shall be collected at the time when the baggage or package is released or returned:

Provided further that no charge shall be levied in respect of any baggage or package detained by the customs authorities but released to the passenger on the ground that it has been found to be *bona fide*.

(3) The detained baggage or unclaimed, if not cleared or re-exported within the period of six months from the arrival of the passenger or such extended period not more than six months to the satisfaction of the Principal Commissioner of Customs or Commissioner of Customs, as the case may be, whichever is later, such baggage may, after notice to the passenger and with the permission of the proper officer, be sold or otherwise disposed of by the person having the custody thereof.

(4) Where the baggage is to be sold, the sale proceeds shall be appropriated towards, namely: –

(a) to the payment of the expenses of the sale;

(b) to the payment of the freight and other charges, if any, payable in respect of the goods sold, to the carrier, if notice of such charges has been given to the person having custody of the goods;

- (c) to the payment of the duty, if any, on the goods sold;
- (d) to the payment of the charges in respect of the goods sold due to the person having the custody of the goods;
- (e) to the payment of any amount due from the owner of the goods to the Central Government under the provisions of this Act or any other law relating to customs; and the balance, if any, shall be paid to the owner of the goods:

Provided that where it is not possible to pay the balance of sale proceeds, if any, to the owner of the goods within a period of six months from the date of sale of such goods or such further period as the Principal Commissioner of Customs or Commissioner of Customs may allow, such balance of sale proceeds shall be paid to the Central Government.

8. Filing other than passenger. – (1) Any declaration which is required to be filed by a passenger may also be filed by any other person so authorised by the passenger in respect of unaccompanied baggage.

(2) In case of a passenger who has not attained the age of eighteen years, the declaration may be filed only by a family member or a legal guardian:

Provided that if such passenger is travelling alone, the declaration may be filed by that passenger.

9. Retention of records. – The declaration and all supporting documents shall be retained for a period of five years from the date of filing an electronic declaration or otherwise.

10. Penalty. – Any person who contravenes any of the provisions of these regulations or abets such contravention or fails to comply with any of the provision of these regulations with which it was his duty to comply, shall be liable to penalty under clause (ii) of sub-section (2) of section 158 of the Act.

[No. 450/174/2024- CUS-IV]

(Anurima Sharma)
Director (Customs)



CBD-I

[See regulation 3(1)]

(INDIAN CUSTOMS DECLARATON FORM)

(Please read important information given below before filling this form)

1. Name of passenger
2. Passport Number.....
3. Nationality.....
4. Date of arrival..... (DD/MM/YYYY)
5. Flight No.....
6. E Ticket No.
7. PNR.....
8. Mobile No.
9. Email:
10. Local address
11. Address abroad
12. Number of baggage (including hand baggage)
13. Country from where coming.....
14. Countries visited in last six days
15. Value of goods other than used personal effects subjected to duty assessment (Rs.)
16. Are you carrying any pets? Yes/ No
(i) if yes, then please attach NOC/ Import Authorisation Yes /No

17. Are you carrying any jewellery which is beyond satisfying daily necessities of life or beyond the prescribed special allowance for jewellery for eligible passenger? Yes/No

If yes,

- (i) total weight of personal jewellery (new/used):
- (ii) total weight of jewellery being carried including (i) above:

18. Are you bringing the following articles into India? (Please tick Yes or No)

- | | |
|---|---------|
| (i) Prohibited articles | Yes/ No |
| (ii) Television | Yes/No |
| (iii) Gold bullion | Yes/ No |
| (iv) Meat and meat products/dairy products/fish/poultry products | Yes/ No |
| (v) Seeds/plants /fruits/flowers/other planting material | Yes/ No |
| (vi) Satellite phone | Yes/ No |
| (vii) Indian currency exceeding Rs. 25,000/- | Yes/ No |
| (viii) Foreign currency notes exceed US \$ 5,000 or equivalent | Yes/ No |
| (ix) Aggregate value of foreign exchange including currency exceeds US \$ 10,000 or equivalent. | Yes/ No |
| (x) Drones | Yes/ No |

Please report to Customs Officer at the Red Channel in case answer to any of the above information at S. nos 16, 17 and 18 is 'Yes'.

Declaration:

19. I/We hereby declare that above declaration is true and correct to the best of my knowledge and nothing has been concealed thereof.

Signature of passenger/authorised person

IMPORTANT INFORMATION

Articles prohibited for import include:

1. Maps and literature where Indian external boundaries have been shown incorrectly;
2. Narcotic Drugs and Psychotropic Substances;
3. Goods violating any of the legally enforceable intellectual property rights;
4. Wild life products;
5. Indian counterfeit currency notes or coin; and
6. Specified live birds and animals.

Customs Duty Free Allowance

Sl. No.	Eligible Passenger	Mode of Travel	Duty Free Allowance
(1)	(2)	(3)	(4)
1.	Indian resident or a tourist of Indian origin or a foreigner with a valid visa other than tourist visa, excluding infants	Arriving through any mode other than land	Rs. 75,000
2.	Tourists of foreign origin, excluding infants	Arriving through any mode other than land	Rs. 25,000
3.	All passengers	Arriving through land	NIL
4.	Indian resident or a tourist of Indian origin who has been residing abroad for over one year	Arriving through any mode other than land	Jewellery: Female - upto weight of 40 grams Passenger other than a female – upto weight of 20 grams

5.	All passengers	Arriving through any mode other than land	Alcohol liquor or wine: 2 litres
6.	All passengers	Arriving through any mode other than land	Cigarettes up to 100 sticks or cigars upto 25 or tobacco upto 125gms
7.	Passenger of eighteen years and above	Arriving through any mode other than land	One new laptop including notepad

Customs Duty is leviable on the value of dutiable goods that is in excess of the Duty-Free Allowance.

If your baggage is mishandled/lost on arrival, please obtain endorsement of free allowance, if any, from Customs Officer at Mishandled Baggage Counter electronically or otherwise.

For updated information on articles prohibited or restricted for import or in case of any difficulty or complaint, please contact the Customs Help Desk at the arrival hall.

CURRENCY DECLARATION FORM

[See regulation 3(1)]

Instructions for passengers:

1. This form need not be completed in cases where the aggregate value of the foreign exchange brought in by the passenger in the form of currency notes, bank notes, or travellers' cheques does not exceed U.S. \$ 10,000/- or its equivalent and/or the value of foreign currency notes does not exceed U.S. \$ 5,000 or its equivalent.
2. Passengers are advised to produce this form to a bank authorised to deal in foreign exchange or money changer at the time of conversion of foreign exchange into Indian rupees or reconversion of rupees into foreign exchange.
3. Visitors to India may please note that in case they do not wish to encash all the foreign exchange declared above they should retain this form with them for production to the Customs at the time of their departure from India to enable them to take with them the unutilized balance.
4. Details of travellers' cheques or currency notes need not be furnished.
5. Foreign tourists need not indicate their address.

(To be completed by passengers)

I _____ hereby,
declare that the following foreign exchange is in my possession at the time of my arrival in India:

(Aggregate value only)

Sl. No.	Name of currency	Currency notes	Travellers Cheques	Total
(1)	(2)	(3)	(4)	(5)

Signature _____

Passport No. _____

Nationality _____

To be completed by Customs Officer

This is to certify that the above-named person has brought with him foreign exchange as indicated above.

Date:

(Stamp and Signature of Customs Officer)

(Space for endorsement)

Sl. No	Date	Distinctive number of encashment certificate	Amount changed	Stamp and signature of Bank or Money Changer
(1)	(2)	(3)	(4)	(5)



CBD-II

[See regulation 3(2)]

(UNACCOMPANIED BAGGAGE DECLARATION FORM FOR IMPORT)

1. Passenger details:

- (i) Name(in full):
- (ii) Local address 1:
- (iii) Local address 2:
- (iv) City:
- (v) State:
- (vi) Pin:
- (vii) Mobile No:
- (viii) Email Id:
- (ix) Nationality:
- (x) Gender:
- (xi) Passport No:
- (xii) Passport is valid up to:
- (xiii) Old Passport No, if any:
- (xiv) Date of departure of passenger from India
- (xv) Date of arrival of passenger from abroad

2. Details of authorised person, if any, (including Customs Broker):

3. Baggage Details:

- (i) Baggage Type: TR/NTR
- (ii) Country of consignment:
- (iii) Port of shipment/ loading:
- (iv) Date of shipment of goods:
- (v) Whether availed TR in the past: Yes/No
- (vi) Dates of availment of TR during last 3 years:
- (vii) Details of transport documents:

Sl. No	IGM/SAM No and Date	MAWB/MBL No & Date	HAWB/HBL No & Date	Total Package	Gross wt.(KGs)

--	--	--	--	--	--

4. Details of Containers:

Sl. No	IGM/SAM No	IGM/SAM Date	Container No	Seal No

5. Details of short visits made to India during preceding two years -for TR only:

Sl. No	Date	
	From (date of arrival in India)	To (date of departure from India)

6. Details of articles imported:

Sl. No	Article description	Additional details:	Brand	Quantity	Unit Quantity Code	Unit Value	Total Declared Value

Declaration:

1. I/We hereby declare that particulars given above are true and correct.

2. For a resident/tourist of Indian origin: I/We hereby declare that I am eligible for transfer of residence allowances on the basis of my claimed stay abroad.

3. For a foreigner with a valid visa, other than tourist visa: I/We hereby declare that I am eligible for transfer of residence allowances on the basis of my claimed stay in India. In case of shortfall in duration of stay in India, I shall inform Customs about the same.

4. I/We hereby declare that I/We abide by the provisions under the Customs Act, 1962 and may be liable for payment of duty along with applicable interest.

(Signature of passenger/ authorised person)

Note: TR-Transfer Residence, NTR-other than TR.

CBD– III

[See regulation 4]

(EXPORT CERTIFICATE)

PART – A

1. Passenger details:

- (i) Name (in full):
- (ii) Local address:
- (iii) Address abroad:
- (iv) Mobile No:
- (v) Email Id:
- (vi) Nationality:
- (vii) Gender:
- (viii) Passport No:
- (ix) Place/ date of issue:
- (x) Date of departure of passenger from India:

Signature of passenger

2. Article details:

Sl. No.	Invoice details, if any	Description of articles (Name of the product & manufacturer)	Identification of particulars (Hallmark, Makes/Number, Model No. & year of manufacture)	Value	Colour photograph	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)

3. Declaration:

1. I/We hereby declare that particulars given above are true and correct.

2. I hereby declare that the article or articles particulars of which are given above is my personal valuable articles and is for my personal use, not for commercial purposes. I further declare that draw back of duty is not being claimed of exportation.

Date:

Signature of passenger

To be completed by Customs Officer

This is to certify that the particulars of the articles noted above have been verified and found correct.

Date	Name and Designation of the Customs Officer	Signature of Customs Officer	Complete Official Stamp:	Name of the I/C Shift DC/AC	Countersignature of I/C Shift DC/AC	Complete Official Stamp:
(1)	(2)	(3)	(4)	(5)	(6)	(7)

Note: 1. Export Certificate Number and date will be generated electronically or otherwise on the submission by the passenger.

2. In case of this certificate generated manually, complete official stamp is to be affixed.

CBD -IV

[See regulation 4]

(Temporary Baggage Import Certificate)

PART – A

1. Passenger details:

- (i) Name (in full):
- (ii) Address abroad:
- (iii) Address in India:
- (iv) Mobile No:
- (v) Email Id:
- (vi) Nationality:
- (vii) Gender:
- (viii) Passport No:
- (ix) Place/ date of issue:
- (x) Date of arrival in India:
- (xi) Flight details:
- (xii) Tentative date of departure from India:
- (xiii) Tentative port or airport of departure:

2. Article details:

Sl. No.	Invoice details, if any	Description of articles (Name of the product & manufacturer)	Identification of particulars (Hallmark, Makes/Number, Model No. & year of manufacture)	Value	Colour photograph	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)

3. Declaration:

1. I/We hereby declare that particulars given above are true and correct.

2. I hereby declare that the article/articles particulars of which are given above is/are my personal valuable articles and is/are for my personal use, not for commercial purposes. I further declare that,

except articles consumed during my stay, all such article(s) shall be re-exported upon my departure from India to a foreign destination.

3. I undertake to re-export the declared articles at the time of my departure from India and I/We abide by the provisions under the Customs Act, 1962 and may be liable for payment of duty along with applicable interest.

Date:

Signature of passenger

To be completed by Customs Officer

This is to certify that the particulars of the articles noted above have been verified and found correct.

Date	Name and Designation of the Customs Officer	Signature of Customs Officer	Complete Official Stamp:	Name of the I/C Shift DC/AC	Countersignature of I/C Shift DC/AC	Complete Official Stamp:
(1)	(2)	(3)	(4)	(5)	(6)	(7)

Note. 1. Temporary baggage Import Certificate Number and date shall be generated electronically or otherwise on the submission by the passenger.

2. In case of this certificate being generated manually, complete official stamp is to be affixed.

CBD-V

[See regulation 7]

(DETENTION RECEIPT)

1. Passenger details:

- (i) Name (in full):
- (ii) Address in India:
- (iii) Address abroad:
- (iv) Mobile No:
- (v) Instant Messenger Number:
- (vi) Email Id:
- (vii) Nationality:
- (viii) Gender:
- (ix) Passport No:
- (x) Place or date of issue:
- (xi) Date of arrival in India:
- (xii) Port or airport of arrival:
- (xiii) Boarding pass of the passenger:
- (xiv) Flight details:
- (xv) Tentative Date of departure from India, if any:
- (xvi) Port or airport of departure, if any:

2. Article details:

- (i) Baggage declaration number:
- (ii) Baggage declaration date:
- (iii) Article details:

Declaration

3. I hereby confirm that the goods presented for examination belongs to me.

4. I declare that the above information is true and correct to the best of my knowledge and belief.

Date:

Signature of passenger

PART-B

(Customs Endorsement at arrival)

5. The following details to be filled by the Customs Officer:

- (i) Baggage Declaration Number and Date:
- (ii) Passenger name:
- (iii) Date and time of detention/seizure of the goods:
- (iv) Number of articles detained/seized:
- (v) Appraisal details of the detained/seized article:
- (vi) The details of articles detained/seized:

Sl. No.	Invoice details, if any	Description of articles (Name of the product & manufacturer)	Identification of particulars (Hallmark, Makes/Number, Model No. & year of manufacture)	Net weight of the detained/seized articles	Value	Duty, if any	Colour photograph (in presence of the passenger)	Reasons of the detention/seizure
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)

6. Certified that the copy of the Passport, Boarding Pass of the passenger have been collected and the process of detention/seizure and appraisal and the tentative time to conclude the proceedings have been clearly explained to the passenger(s). Further, the image of the detained/seized articles have been shared with the passenger.

Sl. No.	Date	Signature of passenger	Name and Designation of the Customs Officer making the detention or seizure	Signature of the Customs Officer
(1)	(2)	(3)	(4)	(5)

Explanatory Memoranda to Notification Nos. 01/2026-Customs to 03/2026-Customs, dated 1st February, 2026: -

S. No.	Notification No.	Description
1.	01/2026-Customs, dated 1 st February 2026	Seeks to amend five notifications, in order to extend their validity for a further period of two years till 31 st March 2028 and make amendments in notification No. 25/2002-Customs, dated the 1 st March, 2002 and notification No. 36/2024-Customs, dated the 23 rd July, 2024.
2.	02/2026-Customs, dated 1 st February 2026	Seeks to further amend notification No. 45/2025-Customs dated the 24 th October, 2025 to notify Basic Customs Duty related changes.
3.	03/2026-Customs, dated 1 st February 2026	Seeks to further amend notification No. 11/2018-Customs, dated the 2 nd February, 2018 and notification No.11/2021-Customs, dated the 1 st February, 2021 to revise Social Welfare Surcharge (SWS) and Agricultural Infrastructure Development Cess (AIDC) applicable on certain items.
4.	04/2026-Customs dated 01.02.2026	Seeks to amend Notification No. 26/2016-Customs dated 31.03.2016 in view of new Baggage Rules, 2026.
5.	05/2026-Customs dated 01.02.2026	Seeks to rescind Notification No. 11/2004-Customs dated 08.01.2004 and Notification No. 27/2016-Customs dated 31.03.2016 in view of new Baggage Rules, 2026.

Explanatory Memorandum to Notification Nos. 12 to 15/2026-Customs (N.T.) dated 01.02.2026:-

Sl. No.	Notification No. & Date	Description
1.	12/2026-Customs (N.T.) dated 01.02.2026	Seeks to add a new class of eligible importers as 'Eligible Manufacturer Importers' under Section 47 of the Customs Act, 1962 for duty deferral facility.
2.	13/2026-Customs (N.T.) dated 01.02.2026	Seeks to amend the Deferred Payment of Import Duty Regulations, 2016 to extend duty deferral facilities for trusted entities from 15 to 30 days.
3.	14/2026-Customs (N.T.) dated 01.02.2026	Seeks to notify the Baggage Rules, 2026.
4.	15/2026-Customs (N.T.) dated 01.02.2026	Seeks to notify the Customs Baggage (Declaration & Processing) Regulations, 2026.

Explanatory Memoranda to Notification No. 01/2025-Central Excise to Notification No. 03/2025-Central Excise, dated 1st February, 2025: -

S. No.	Notification No.	Description
1.	01/2026-Central Excise, dated 1st February 2026	Seeks to prescribe effective rates of NCCD on chewing tobacco, jarda scented tobacco and other tobacco products.
2.	02/2026-Central Excise, dated 1st February 2026	Seeks to (i) exempt value of Biogas/ Compressed Biogas contained in blended CNG along with appropriate GST paid on it, from the value of such blended CNG for the purpose of calculation of Central Excise duty on such blended CNG and (ii) to defer implementation of levy of additional duty of Rs 2 per litre on unblended diesel till 31 st March 2028
3.	03/2026-Central Excise, dated 1st February 2026	Seeks to rescind notification No. 5/2023-Central Excise dated 1.2.2023

Explanatory Memoranda to Notification Nos. 01/2026-Customs to 03/2026-Customs, dated 1st February, 2026: -

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3.	03/2026-Central Excise, dated 1st February 2026	Seeks to rescind notification No. 5/2023-Central Excise dated 1.2.2023

F.No.-334/4/2026-TRU
Government of India
Ministry of Finance
Department of Revenue
Tax Research Unit

New Delhi, dated 1st February, 2026

To,

All Principal Chief Commissioners/Chief Commissioners of Customs/Customs (Prev.),
All Principal Chief Commissioners/Chief Commissioners of Customs & Central Tax,
All Principal Commissioners/ Commissioners of Customs/Customs (Prev.),
All Principal Commissioners/Commissioners of Customs & Central Tax,
All Principal Director Generals/Director Generals under CBIC.

Madam/Sir,

Subject: Clarification on the term “RPA (Remote Pilot Aircraft) for military use”– reg.

Reference is invited to S.No. 59 of Table II of notification No.45/2025-Customs dated 24.10.2025, wherein exemption from payment of Basic Customs Duty (BCD) and Integrated Goods and Services Tax (IGST) have been prescribed for ‘RPA (Remote Pilot Aircraft) for military use’.

2. The above said exemption is available only when the said goods are imported into India by the Ministry of Defence, or the Defence forces, or the Defence Public Sector Units, or other Public Sector Units, or any other entity, for the Defence forces. Further, the exemption is subject to the importer furnishing a certificate from an officer not below the rank of Joint Secretary to the Government of India in the Ministry of Defence.

3. In this regard, it is clarified that for the purposes of S. No. 59 of Table II of notification No.45/2025-Customs dated 24.10.2025, the term RPA (Remote Pilot Aircraft) covers aircrafts that are remotely piloted, by whatever name known, i.e., Drones or Unmanned Aerial Vehicles (UAV) or Unmanned Aircraft System (UAS).

4. Difficulty faced, if any, in implementation, may be brought to the notice of the Board.

5. Hindi version will follow.

Yours faithfully,

Dheeraj Sharma
Under Secretary to the Government of India

Circular No. 03/2026–Customs

F. No. 450/14/2026–Cus IV

Government of India

Ministry of Finance

Department of Revenue

(Central Board of Indirect Taxes & Customs)

16049, 6th Floor, Kartavya Bhavan-1,

New Delhi, Dated 1st February, 2026

To

All Principal Chief Commissioners / Chief Commissioners (Customs / Customs Preventive / Customs & Central Tax)

All Principal Commissioners / Commissioners of Customs / Customs Preventive

All Principal Directors General / Directors General under CBIC

Subject: Extension of time period under Deferred Payment of Import Duty Rules, 2016 and addition of eligible manufacture importer in class of eligible importers to avail the facility– reg.

Madam/Sir,

Kind attention is invited towards the Deferred Payment of Import Duty Rules, 2016 issued under Customs Notification No. 134/2016-Customs (N.T) to permit certain class of importers to make deferred payment of import duties under the provision of Section 47 of the Customs Act, 1962.

2. The Board has examined various recommendations of the trade for extension of time frame for deferred payment of the import duty and to include additional class of importers in line with its objectives of greater operational and financial benefits to the trade.

3.1 It has been decided to extend the deferred payment period for import duty from 15 days to 30 days by amending Rule 4 of the Deferred Payment of Import Duty Rules, 2016 vide Notification No. 13/2026–Customs (N.T.) dated 1st February, 2026, as:

(a) for goods corresponding to Bills of Entry returned for payment from the 1st day to the last day of any month other than March, the duty shall be paid by the 1st day of the following month; and

(b) for goods corresponding to Bills of Entry returned for payment from the 1st day to the 31st day of March, the duty shall be paid by the 31st day of March.

3.2 Eligible importers availing the facility of deferred payment of duty shall pay the deferred duty in accordance with the time limits specified in rule 4 of the Deferred Payment of Import Duty Rules, 2016, as amended. The amended time limits shall be applicable to all eligible importers covered under the deferred payment of duty scheme with effect from 01.03.2026.

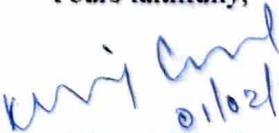
4. Further, vide **Notification No. 12/2026–Customs (N.T.) dated 1st February, 2026**, a separate class of eligible importers to avail the facility of deferred payment of Customs import duty has been notified as ‘Eligible Manufacturer Importer’. The ‘Eligible Manufacturer Importer’ shall be approved by the Directorate of International Customs, CBIC. Detailed instructions/guidelines in this regard shall be issued separately. The applications from such importers shall be allowed to be filed from 01.03.2026. This facility shall be made available to the ‘Eligible Manufacturer Importers’ for a period up to 31st March, 2028.

5. The Chief Commissioners of Customs are requested to ensure uniform implementation of the above decisions across all field formations. Reports related to availing the deferred payment of Customs import duty are available in ICES dashboards available to the Principal Commissioner / Commissioner of the respective Customs station. The Principal Commissioner / Commissioner of Customs may monitor timely payments as per the said rules.

6. Difficulties, if any, in implementation of this circular may be brought to the notice of the Board.

Hindi version will follow.

Yours faithfully,


01/02/2026
(Neeraj Goyal)

OSD, Customs Policy Wing.

F. No. 450/12/2026-Cus.IV
Government of India
Ministry of Finance
Department of Revenue
Central Board of Indirect Taxes and Customs

Room No. 16049, Kartavya Bhavan-1,
New Delhi, Dated 1st February, 2026

To

All Principal Chief Commissioners/Chief Commissioners of Customs/Customs (Preventive)
& Customs and Central Tax

All Principal Commissioners/Commissioners of Customs/Customs (Preventive)

All Principal Director Generals/Director Generals under CBIC

Subject: Automation of Customs processes in import and export- reg.

In furtherance of Government's policy of trade facilitation, transparency, predictability, ease of doing business and enhancing trust with trade, CBIC has progressively leveraged digital technologies to minimize physical interface, ensure uniformity in assessment practices and enable faster clearance of goods.

2. Additional measures have now been taken by the Board for improved anonymity, Digital monitoring, supervision, access control and greater transparency. Building upon the experience, feedback received from trade and field formations and the need for further optimization and contactless processing for making import and export process efficient, Board has decided to implement three new measures. They are mentioned as under:

A. Auto Goods registration and Auto Out of Charge in import:

- i. In the case of imports by AEO T2 & T3 entities, on arrival of goods, goods registration shall be carried out automatically by the system, in place of the existing web-based goods registration.

- ii. The facility of auto goods registration will also be extended to approved “Eligible Manufacturer Importers” as notified by Notification No. 12/2026-Customs (N.T.) dated 1st February, 2026.
- iii. Importers having longstanding supply chain will also be provided the facility of auto goods registration.
- iv. Importers availing Direct Port Delivery (DPD) facility will also be provided the facility of auto goods registration.
- v. The facility of auto Out of Charge will be extended to all the importers subject to payment of duty, if required and where there is no compliance requirement. This will complement the existing facility of Auto Out of Charge without any manual intervention for AEO T2 and T3 entities implemented vide Circular 01/2025-Customs dated 01.01.2025.

B. Auto Goods registration for e Sealed Cargo on Export-

- i. Under the existing procedure, exporters are required to approach Customs officers for goods registration after the arrival of cargo in the customs area. This process involves physical interaction with Customs and may lead to delays. To make this process digital, an online goods registration facility is being enabled for all exporters.
- ii. Further, a pilot project for e-seal-based auto goods registration is to be rolled out at Nhava Sheva, Mumbai (INNSA1). Based on the outcome of the pilot, the facility will be extended to other ports in a phased manner as and when e-seal scanners are implemented at such ports.

C. Auto Let Export Order:

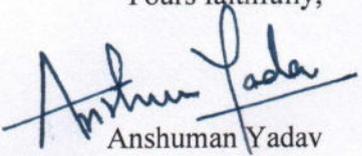
Once the goods are registered, on the basis of risk treatment, Auto-Let Export Order (LEO) shall be granted to all exporters. This facility will be available for facilitated Shipping Bills (SBs) meeting the following criteria:

- i. Not selected for examination/assessment
- ii. No requirement of any PGA related NOC
- iii. Duty/Cess related to Shipping Bill is paid, if applicable.

3. Both Auto OOC and Auto LEO will be granted on risk based evaluation, however, officers can invoke "HOLD" in Customs Systems to override it based on intelligence.
4. All Zonal Heads shall ensure strict implementation of these measures. They shall also ensure e-seal reader and its integration with Customs System to operationalize the auto goods registration at export. DG Systems will issue a detailed advisory for online goods registration in exports.
5. This Circular may be given wide publicity by issuing suitable Trade Notice/Public Notice. All Stakeholders under your jurisdiction may be informed suitably of these changes.
6. Any difficulty faced by stakeholders may be brought to notice of the Board.

Hindi Version follows.

Yours faithfully,



Anshuman Yadav

OSD, Customs Policy Wing

Circular No. 07/2026–Customs

F. No. 450/12/2026-Cus.IV

Government of India

Ministry of Finance

Department of Revenue

Central Board of Indirect Taxes and Customs

Room No. 16049, KartavyaBhavan–I

New Delhi, Dated: 1st February 2026

To

All Principal Chief Commissioners / Chief Commissioners (Customs / Customs Preventive / Customs & Central Tax)

All Principal Commissioners / Commissioners of Customs / Customs Preventive

All Principal Directors General / Directors General under CBIC

Subject: Introduction of system based e-Scheduling for examination of cargo and mandatory use of Body Worn Cameras (BWC) during examination of import cargo – reg.

CBIC has already undertaken various reforms through leveraging technology so as to improve transparency & ease of doing business and to achieve steady improvements across various trade facilitation measures. In this line Board had Circular No. 07/2022-Customs issued by F. No.450/33/2022-Cus. IV dated 7th March, 2023, which extended the use of boarding jackets fitted with Body Worn Camera (BWC) by Boarding Officers on vessels with respect to the sea customs functions to seamlessly initiate and conduct customs formalities and procedures. Instruction No. 34 /2025-Customs dated 30th December 2025 were also issued for the uniformed officers having interface with passengers at International Airports to wear Body Worn Camera (BWC) having video/audio recording facility for enhanced transparency, accountability and professionalism concerning passenger facilitation and intervention. In addition, Circular No. 10/2024-Customs dated 20.08.2024 has been issued for conducting examination of import consignments by real-time upload of examination images in a paperless and transparent manner using ICETAB. These circulars were issued to achieve transparency and efficiency in Customs processes.

2. Section 46 of the Customs Act, 1962 provides for filing of Bill of Entry for clearance of imported goods. Further, Section 17 of the Customs Act, 1962 lays down the provisions for self assessment, including verification and examination, wherever required, with goods being primarily selected on the basis of risk evaluation. The cargo selected for examination is produced before examining officer for completion of verification process. Timely completion of examination process and manner of examination is not captured in the digital environment. Therefore, in order to bring complete transparency in examination process, create an audit trail, and minimise disputes to further enhance transparency and ease of doing business, Board has decided to initiate two new measures in respect of examination of import cargo. These are as under-

- a. Use of Body Worn Cameras (BWC) by Customs officers during physical examination of imported goods.
- b. System-based Examination Application on ICEGATE 2.0 for scheduling of physical examination of imported goods (E- scheduling of Cargo Examination)

3. Use of Body Worn Cameras (BWC) during Cargo Examination-

It has been decided by the Board that Body Worn Cameras (BWC) shall be used by officers for physical examination of cargo selected for examination in import. This facility will be implemented across all customs formations involved in the examination of goods by 01.04.2026. The following aspects must be ensured in this context-

- i. The examination process is recorded from the stage prior to opening of packages or containers and will continue until completion of examination. The recording should capture the examination of goods, interaction with the importer, Customs Broker or authorised representative.
- ii. The recording should cover all critical stages of examination, including the condition of seals, opening of packages or containers, verification of description and quantity of goods, sampling where required. In the event of any interruption in recording, the same will be recorded along with reasons.
- iii. The BWC recordings will be securely stored and retained for 2 years. For cases involving investigation, dispute or litigation, the recordings will be preserved until final disposal of the proceedings.

4. E-Scheduling of Cargo Examination-

The System-based Examination Application on ICEGATE 2.0 for scheduling of physical examination of imported goods (E- scheduling of Cargo Examination) is a trade facilitation measure designed to bring improved efficiency and certainty to the cargo selected for examination process. It allows importers/IEC holders and authorised Customs Brokers to electronically schedule, view and reschedule examination of registered goods through ICEGATE, with automated system notifications to the concerned officer, importer, customs broker and custodian. This facility was tested on pilot basis at ICD Tughlakabad and is being expanded to all Customs formations in a phased manner.

- i. Important features of the E- scheduling facility are as under:-
 - a. Examination slots are automatically allocated to the examining officer by the system based on availability, reducing uncertainty and avoidable delays.
 - b. Trade can view pending, scheduled and completed examinations online.
 - c. Rescheduling of examination, where required, can be done electronically, with system generated intimation to the concerned officer, importer, customs broker and Custodian.
 - d. Based on automated notification, Custodians can plan placement of goods in the examination area in advance, facilitating smoother cargo handling.
- ii. The E- scheduling facility operates in a transparent and rule-based manner, with system-generated audit trails and visibility of examination status.
- iii. Rescheduling, placing examination on hold, or removal of an examination from the schedule shall be permitted only by the Assistant/Deputy Commissioner in charge, with recorded and justifiable reasons.

5. All the Zonal Pr. Chief Commissioners/ Chief Commissioners are directed to ensure that sufficient numbers of fully operational Body Worn camera are made available to the examining officers. Use of Body Worn camera shall be ensured for all cargo examinations on or before 01.04.2026.

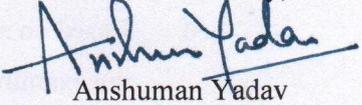
6. A detailed advisory in respect of the application for E-Scheduling of Cargo Examination for the trade will be issued by DG Systems and its full roll out will be implemented by 01.04.2026.

7. Field formations shall sensitise officers involved in examination for mandatory use of e-Scheduling Application along with proper use of BWC devices. Principal Commissioners or Commissioners shall closely monitor implementation and ensure strict compliance.

8. Necessary Standing Orders and Public Notices should be issued sufficiently in advance by respective jurisdictions. Any difficulty faced, including by stakeholders, may also be brought to the notice of the Board for examination.

Hindi version will follow.

Yours faithfully,



Anshuman Yadav

OSD, Customs Policy Wing